

STATE OF NEW YORK

6046

2025-2026 Regular Sessions

IN SENATE

March 5, 2025

Introduced by Sen. O'MARA -- read twice and ordered printed, and when printed to be committed to the Committee on Energy and Telecommunications

AN ACT to amend the tax law, in relation to extending the authorization of the county of Steuben to impose an additional one percent of sales and compensating use taxes

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Clause 26 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by chapter 242 of the laws of
3 2023, is amended to read as follows:
4 (26) the county of Steuben is hereby further authorized and empowered
5 to adopt and amend local laws, ordinances or resolutions imposing such
6 taxes at a rate which is one percent additional to the three percent
7 rate authorized above in this paragraph for such county for the period
8 beginning December first, nineteen hundred ninety-two and ending Novem-
9 ber thirtieth, two thousand [~~twenty-five~~] twenty-seven;
10 § 2. Section 1262-h of the tax law, as amended by chapter 242 of the
11 laws of 2023, is amended to read as follows:
12 § 1262-h. Allocation and distribution of net collections from the
13 additional one percent rate of sales and compensating use taxes in Steu-
14 ben county. Notwithstanding any provision of law to the contrary, of the
15 net collections received by the county of Steuben as a result of the
16 imposition of the additional one percent rate of tax authorized by
17 section twelve hundred ten of this article (a) during the period begin-
18 ning December first, nineteen hundred ninety-three and ending November
19 thirtieth, nineteen hundred ninety-four, the county of Steuben shall pay
20 or cause to be paid to the city of Hornell the sum of two hundred thou-
21 sand dollars, to the city of Corning the sum of three hundred thousand
22 dollars, and the sum of five hundred thousand dollars to the towns and
23 villages of the county of Steuben, on the basis of the ratio which the

EXPLANATION--Matter in italics (underscored) is new; matter in brackets [-] is old law to be omitted.

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1 full valuation of real property in each town or village bears to the
2 aggregate full valuation of real property in all of the towns and
3 villages in such area. Of the net collections received by the county of
4 Steuben as a result of the imposition of said additional one percent
5 rate of tax authorized by section twelve hundred ten of this article
6 during the period beginning December first, nineteen hundred ninety-four
7 and ending November thirtieth, nineteen hundred ninety-five, the county
8 of Steuben shall pay or cause to be paid to the city of Hornell the sum
9 of three hundred thousand dollars, to the city of Corning the sum of
10 four hundred fifty thousand dollars, and the sum of seven hundred fifty
11 thousand dollars to the towns and villages of the county of Steuben, on
12 the basis of the ratio which the full valuation of real property in each
13 town or village bears to the aggregate full valuation of real property
14 in all of the towns and villages in such area; and (b) during the period
15 beginning December first, nineteen hundred ninety-five and ending Novem-
16 ber thirtieth, two thousand seven, the county of Steuben shall annually
17 pay or cause to be paid to the city of Hornell the sum of five hundred
18 fifty thousand dollars, to the city of Corning the sum of six hundred
19 thousand dollars, and the sum of seven hundred fifty thousand dollars to
20 the towns and villages of the county of Steuben, on the basis of the
21 ratio which the full valuation of real property in each town or village
22 bears to the aggregate full valuation of real property in all of the
23 towns and villages in such area; and during the period beginning Decem-
24 ber first, two thousand seven and ending November thirtieth, two thou-
25 sand nine, the county of Steuben shall annually pay or cause to be paid
26 to the city of Hornell the sum of six hundred ten thousand dollars, to
27 the city of Corning the sum of six hundred fifty thousand dollars, and
28 the sum of seven hundred fifty thousand dollars to the towns and
29 villages of the county of Steuben, on the basis of the ratio which the
30 full valuation of real property in each town or village bears to the
31 aggregate full valuation of real property in all of the towns and
32 villages in such area; and during the period beginning December first,
33 two thousand nine and ending November thirtieth, two thousand eleven,
34 the county of Steuben shall annually pay or cause to be paid to the city
35 of Hornell the sum of seven hundred ten thousand dollars, to the city of
36 Corning the sum of seven hundred ten thousand dollars, and the sum of
37 seven hundred fifty thousand dollars to the towns and villages of the
38 county of Steuben, on the basis of the ratio which the full valuation of
39 real property in each town or village bears to the aggregate full valu-
40 ation of real property in all of the towns and villages in such area;
41 and during the period beginning December first, two thousand eleven and
42 ending November thirtieth, two thousand thirteen, the county of Steuben
43 shall annually pay or cause to be paid to the city of Hornell the sum of
44 seven hundred forty thousand dollars, to the city of Corning the sum of
45 seven hundred forty thousand dollars, and the sum of seven hundred fifty
46 thousand dollars to the towns and villages of the county of Steuben, on
47 the basis of the ratio which the full valuation of real property in each
48 town or village bears to the aggregate full valuation of real property
49 in all of the towns and villages in such area; and during the period
50 beginning December first, two thousand thirteen and ending November
51 thirtieth, two thousand fifteen, the county of Steuben shall annually
52 pay or cause to be paid to the city of Hornell the sum of seven hundred
53 sixty-five thousand dollars, to the city of Corning the sum of seven
54 hundred sixty-five thousand dollars, and the sum of seven hundred fifty
55 thousand dollars to the towns and villages of the county of Steuben, on
56 the basis of the ratio which the full valuation of real property in each

1 town or village bears to the aggregate full valuation of real property
2 in all of the towns and villages in such area; and during the period
3 beginning December first, two thousand fifteen and ending November thir-
4 tieth, two thousand seventeen, the county of Steuben shall annually pay
5 or cause to be paid to the city of Hornell the sum of seven hundred
6 sixty-five thousand dollars, to the city of Corning the sum of seven
7 hundred sixty-five thousand dollars, and the sum of seven hundred fifty
8 thousand dollars to the towns and villages of the county of Steuben, on
9 the basis of the ratio which the full valuation of real property in each
10 town or village bears to the aggregate full valuation of real property
11 in all of the towns and villages in such area; and during the period
12 beginning December first, two thousand seventeen and ending November
13 thirtieth, two thousand twenty, the county of Steuben shall annually pay
14 or cause to be paid to the city of Hornell the sum of seven hundred
15 eighty thousand dollars, to the city of Corning the sum of seven hundred
16 eighty thousand dollars, and the sum of seven hundred fifty thousand
17 dollars to the towns and villages of the county of Steuben, on the basis
18 of the ratio which the full valuation of real property in each town or
19 village bears to the aggregate full valuation of real property in all of
20 the towns and villages in such area; and during the period beginning
21 December first, two thousand twenty and ending November thirtieth, two
22 thousand twenty-three, the county of Steuben shall annually pay or cause
23 to be paid to the city of Hornell the sum of eight hundred twenty thou-
24 sand dollars, to the city of Corning the sum of eight hundred twenty
25 thousand dollars, and the sum of seven hundred ninety thousand dollars
26 to the towns and villages of the county of Steuben, on the basis of the
27 ratio which the full valuation of real property in each town or village
28 bears to the aggregate full valuation of real property in all of the
29 towns and villages in such area; and during the period beginning Decem-
30 ber first, two thousand twenty-three and ending November thirtieth, two
31 thousand twenty-five, the county of Steuben shall annually pay or cause
32 to be paid to the city of Hornell the sum of eight hundred fifty thou-
33 sand dollars, to the city of Corning the sum of eight hundred fifty
34 thousand dollars, and the sum of eight hundred fifty thousand dollars to
35 the towns and villages of the county of Steuben, on the basis of the
36 ratio which the full valuation of real property in each town or village
37 bears to the aggregate full valuation of real property in all of the
38 towns and villages in such area; and during the period beginning Decem-
39 ber first, two thousand twenty-five and ending November thirtieth, two
40 thousand twenty-seven, the county of Steuben shall annually pay or cause
41 to be paid to the city of Hornell the sum of nine hundred thousand
42 dollars, to the city of Corning the sum of nine hundred thousand
43 dollars, and the sum of nine hundred thousand dollars to the towns and
44 villages of the county of Steuben, on the basis of the ratio which the
45 full valuation of real property in each town or village bears to the
46 aggregate full valuation of real property in all of the towns and
47 villages in such area.

48 § 3. This act shall take effect immediately.