

STATE OF NEW YORK

7149

2025-2026 Regular Sessions

IN SENATE

April 2, 2025

Introduced by Sen. BORRELLO -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to extending the authorization for Chautauqua county to impose an additional one percent rate 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 38 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by chapter 252 of the laws of
3 2023, is amended to read as follows:
4 (38) the county of Chautauqua is hereby further authorized and
5 empowered to adopt and amend local laws, ordinances or resolutions
6 imposing such taxes at a rate that is: (i) one and one-quarter percent
7 additional to the three percent rate authorized above in this paragraph
8 for such county for the period beginning March first, two thousand five
9 and ending August thirty-first, two thousand six; (ii) one percent addi-
10 tional to the three percent rate authorized above in this paragraph for
11 such county for the period beginning September first, two thousand six
12 and ending November thirtieth, two thousand seven; (iii) three-quarters
13 of one percent additional to the three percent rate authorized above in
14 this paragraph for such county for the period beginning December first,
15 two thousand seven and ending November thirtieth, two thousand ten; (iv)
16 one-half of one percent additional to the three percent rate authorized
17 above in this paragraph for such county for the period beginning Decem-
18 ber first, two thousand ten and ending November thirtieth, two thousand
19 fifteen; and (v) one percent additional to the three percent rate
20 authorized above in this clause for such county for the period beginning
21 December first, two thousand fifteen and ending November thirtieth, two
22 thousand [~~twenty-five~~] twenty-seven;

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

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1 § 2. Section 1262-o of the tax law, as amended by chapter 252 of the
2 laws of 2023, is amended to read as follows:

3 § 1262-o. Disposition of net collections from the additional rate of
4 sales and compensating use taxes in the county of Chautauqua. Notwith-
5 standing any contrary provision of law, if the county of Chautauqua
6 imposes the additional one and one-quarter percent rate of sales and
7 compensating use taxes authorized by section twelve hundred ten of this
8 article for all or any portion of the period beginning March first, two
9 thousand five and ending August thirty-first, two thousand six, the
10 additional one percent rate authorized by such section for all or any of
11 the period beginning September first, two thousand six and ending Novem-
12 ber thirtieth, two thousand seven, the additional three-quarters of one
13 percent rate authorized by such section for all or any of the period
14 beginning December first, two thousand seven and ending November thirti-
15 eth, two thousand ten, the county shall allocate one-fifth of the net
16 collections from the additional three-quarters of one percent to the
17 cities, towns and villages in the county on the basis of their respec-
18 tive populations, determined in accordance with the latest decennial
19 federal census or special population census taken pursuant to section
20 twenty of the general municipal law completed and published prior to the
21 end of the quarter for which the allocation is made, and allocate the
22 remainder of the net collections from the additional three-quarters of
23 one percent as follows: (1) to pay the county's expenses for Medicaid
24 and other expenses required by law; (2) to pay for local road and bridge
25 projects; (3) for the purposes of capital projects and repaying any
26 debts incurred for such capital projects in the county of Chautauqua
27 that are not otherwise paid for by revenue received from the mortgage
28 recording tax; and (4) for deposit into a reserve fund for bonded
29 indebtedness established pursuant to the general municipal law. Notwith-
30 standing any contrary provision of law, if the county of Chautauqua
31 imposes the additional one-half percent rate of sales and compensating
32 use taxes authorized by such section twelve hundred ten for all or any
33 of the period beginning December first, two thousand ten and ending
34 November thirtieth, two thousand fifteen, the county shall allocate
35 three-tenths of the net collections from the additional one-half of one
36 percent to the cities, towns and villages in the county on the basis of
37 their respective populations, determined in accordance with the latest
38 decennial federal census or special population census taken pursuant to
39 section twenty of the general municipal law completed and published
40 prior to the end of the quarter for which the allocation is made, and
41 allocate the remainder of the net collections from the additional one-
42 half of one percent as follows: (1) to pay the county's expenses for
43 Medicaid and other expenses required by law; (2) to pay for local road
44 and bridge projects; (3) for the purposes of capital projects and repay-
45 ing any debts incurred for such capital projects in the county of Chau-
46 tauqua that are not otherwise paid for by revenue received from the
47 mortgage recording tax; and (4) for deposit into a reserve fund for
48 bonded indebtedness established pursuant to the general municipal law.
49 Notwithstanding any contrary provision of law, if the county of Chautau-
50 qua imposes the additional one percent rate of sales and compensating
51 use taxes authorized by such section twelve hundred ten for all or any
52 of the period beginning December first, two thousand fifteen and ending
53 November thirtieth, two thousand [~~twenty-five~~] twenty-seven, the county
54 shall allocate three-twentieths of the net collections from the addi-
55 tional one percent to the cities, towns and villages in the county on
56 the basis of their respective populations, determined in accordance with

1 the latest decennial federal census or special population census taken
2 pursuant to section twenty of the general municipal law completed and
3 published prior to the end of the quarter for which the allocation is
4 made, and allocate the remainder of the net collections from the addi-
5 tional one percent as follows: (1) to pay the county's expenses for
6 Medicaid and other expenses required by law; (2) to pay for local road
7 and bridge projects; (3) for the purposes of capital projects and repay-
8 ing any debts incurred for such capital projects in the county of Chau-
9 tauqua that are not otherwise paid for by revenue received from the
10 mortgage recording tax; and (4) for deposit into a reserve fund for
11 bonded indebtedness established pursuant to the general municipal law.
12 The net collections from the additional rates imposed pursuant to this
13 section shall be deposited in a special fund to be created by such coun-
14 ty separate and apart from any other funds and accounts of the county to
15 be used for purposes above described.

16 § 3. This act shall take effect immediately.