

# STATE OF NEW YORK

7198

2025-2026 Regular Sessions

## IN SENATE

April 3, 2025

Introduced by Sen. FAHY -- 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 the imposition of sales and compensating use taxes by the county of Albany

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

1 Section 1. Clause 10 of subparagraph (i) of the opening paragraph of  
2 section 1210 of the tax law, as amended by chapter 271 of the laws of  
3 2023, is amended to read as follows:

4 (10) the county of Albany 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 September first, nineteen hundred ninety-two and ending Novem-  
9 ber thirtieth, two thousand [~~twenty-five~~] twenty-seven;

10 § 2. Notwithstanding any inconsistent provision of law, if the county  
11 of Albany imposes the additional one percent rate of sales and compen-  
12 sating use taxes authorized by section one of this act for any portion  
13 of the period during which the county is so authorized to impose such  
14 additional one percent rate of such taxes, then such county of Albany  
15 shall allocate and distribute quarterly to the cities and the area in  
16 the county outside the cities the same proportion of net collections  
17 attributable to such additional one percent rate of such taxes as such  
18 county is allocating and distributing the net collections from the coun-  
19 ty's three percent rate of such taxes as of the date this act shall have  
20 become a law, and such portion of net collections attributable to such  
21 additional one percent rate of such taxes shall be allocated and  
22 distributed to the towns and villages in such county in the same manner  
23 as the net collections attributable to such county's three percent rate  
24 of such taxes are allocated and distributed to such towns and villages

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

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1 as of the date this act shall have become a law. In the event that any  
2 city in the county of Albany exercises its prior right to impose tax  
3 pursuant to section 1224 of the tax law, then the county of Albany shall  
4 not be required to allocate and distribute net collections in accordance  
5 with the previous sentence for any period of time during which any such  
6 city tax is in effect.

7 § 3. This act shall take effect immediately.