STATE OF NEW YORK

855

2025-2026 Regular Sessions

IN SENATE

(Prefiled)

January 8, 2025

Introduced by Sen. HELMING -- 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 Ontario county to impose additional rates of sales and compensating use taxes

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

Section 1. Clause 40 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 216 of the laws of 2023, is amended to read as follows:

(40) the county of Ontario is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate that is: (A) one-eighth of one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning June first, two thousand six and ending November thirtieth, two thousand [~~twenty-five~~] **twenty-seven**; and also (B) at a rate that is three-eighths of one percent additional to the three percent rate authorized above in this paragraph, and that is also additional to the one-eighth of one percent rate authorized in this clause for such county, for the period beginning September first, two thousand nine and ending November thirtieth, two thousand [~~twenty-five~~] **twenty-seven**;

§ 2. This act shall take effect immediately.

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

LBD02477-01-5