STATE OF NEW YORK

10693

IN ASSEMBLY

March 20, 2026

Introduced by M. of A. SMULLEN -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to the deposit of additional sales and compensating use taxes by the county of Herkimer

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

Section 1. Section 1262-s of the tax law, as amended by chapter 220 of the laws of 2025, is amended to read as follows:

§ 1262-s. Disposition of net collections from the additional one-quarter of one percent rate of sales and compensating use taxes in the county of Herkimer. Notwithstanding any contrary provision of law, if the county of Herkimer imposes the additional one-quarter of one percent rate of sales and compensating use taxes authorized by section twelve hundred ten-E of this article for all or any portion of the period beginning December first, two thousand seven and ending November thirtieth, two thousand twenty-seven, the county shall use all net collections from such additional one-quarter of one percent rate to pay the county's expenses for the construction of additional correctional facilities. The net collections from the additional rate imposed pursuant to section twelve hundred ten-E of this article [~~shall be deposited in a special fund to be created by such county separate and apart from any other funds and accounts of the county. Any and all remaining net collections from such additional tax, after the expenses of such construction are paid,~~] shall be deposited by the county of Herkimer in the general fund of such county for any county purpose.

§ 2. This act shall take effect immediately.

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

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