

STATE OF NEW YORK

7446

2025-2026 Regular Sessions

IN ASSEMBLY

March 28, 2025

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

AN ACT to amend the tax law, in relation to authorizing the county of Rockland to impose an additional 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 23 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by chapter 225 of the laws of
3 2023, is amended to read as follows:

4 (23) the county of Rockland 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: (i) five-eighths of one percent additional to
7 the three percent rate authorized above in this paragraph for such coun-
8 ty for the period beginning March first, two thousand two, and ending
9 November thirtieth, two thousand [~~twenty-five~~ **twenty-seven** ; and also
10 (ii) at a rate which is three-eighths of one percent additional to the
11 three percent rate authorized above in this paragraph, and which is also
12 additional to the five-eighths of one percent rate also authorized above
13 in this clause for such county, for the period beginning March first,
14 two thousand seven and ending November thirtieth, two thousand [~~twenty-~~
15 ~~five~~] **twenty-seven**;

16 § 2. Section 1262-1 of the tax law, as amended by chapter 225 of the
17 laws of 2023, is amended to read as follows:

18 § 1262-1. Allocation and distribution of net collections from the
19 additional rate of sales and compensating use tax in Rockland county. 1.
20 Notwithstanding any provision of law to the contrary, if the county of
21 Rockland imposes the additional five-eighths of one percent rate of tax
22 authorized by section twelve hundred ten of this article during the
23 period beginning March first, two thousand two, and ending November
24 thirtieth, two thousand [~~twenty-five~~ **twenty-seven**, such county shall

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

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1 allocate and distribute twenty percent of the net collections from such
2 additional rate to the towns and villages in the county in accordance
3 with subdivision (c) of section twelve hundred sixty-two of this part on
4 the basis of the ratio which the population of each such town or village
5 bears to such county's total population; and

6 2. Notwithstanding any provision of law to the contrary, if the county
7 of Rockland imposes the additional three-eighths of one percent rate of
8 tax authorized by section twelve hundred ten of this article during the
9 period beginning March first, two thousand seven, and ending November
10 thirtieth, two thousand [~~twenty-five~~] twenty-seven, such county shall
11 allocate and distribute sixteen and two-thirds percent of the net
12 collections from such additional rate to the general funds of towns and
13 villages within the county of Rockland with existing town and village
14 police departments from March first, two thousand seven through December
15 thirty-first, two thousand seven and thirty-three and one-third percent
16 of the net collections from such additional rate from January first, two
17 thousand eight through November thirtieth, two thousand [~~twenty-five~~]
18 twenty-seven. The monies allocated and distributed pursuant to this
19 subdivision shall be allocated and distributed to towns and villages
20 with police departments on the basis of the number of full-time equiv-
21 alent police officers employed by each police department and shall not
22 be used for salaries heretofore or hereafter negotiated.

23 § 3. This act shall take effect immediately.