STATE OF NEW YORK

7461

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 extending the authority of the county of Orange to impose an additional rate of sales and compensating use taxes; and providing for the use of the tax funds collected

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

Section 1. Clause 35 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 268 of the laws of 2023, is amended to read as follows:

(35) the county of Orange is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is three-quarters 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 four, and ending November thirtieth, two thousand [~~twenty-five~~] **twenty-seven**;

§ 2. Notwithstanding subdivision (c) of section 1262 of the tax law, net collections from any additional rate of sales and compensating use taxes which may be imposed by the county of Orange during the period commencing December 1, 2025, and ending November 30, 2027, pursuant to the authority of section 1210 of the tax law, shall be paid to the county of Orange and shall be used by such county solely for county purposes and shall not be subject to any revenue distribution agreement entered into pursuant to the authority of subdivision (c) of section 1262 of the tax law.

§ 3. 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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