STATE OF NEW YORK

8080--A

2025-2026 Regular Sessions

IN ASSEMBLY

April 24, 2025

Introduced by M. of A. SLATER, LEVENBERG -- read once and referred to the Committee on Ways and Means -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to extending the one percent increased county sales tax for Putnam county

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

Section 1. Clause 39 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 238 of the laws of 2023, is amended to read as follows:

(39) the county of Putnam is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate that is: (i) one-half of one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, two thousand five and ending August thirty-first, two thousand seven; and (ii) one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, two thousand seven and ending November thirtieth, two thousand [~~twenty-five~~] twenty-seven;

§ 2. The tax law is amended by adding a new section 1262-w to read as follows:

§ 1262-w. Disposition of net collections from the additional rate of sales and compensating use tax in the county of Putnam. Notwithstanding any contrary provision of law, if the county of Putnam imposes the additional one percent rate of sales and compensating use taxes authorized by section twelve hundred ten of this article for all or any portion of the period beginning September first, two thousand seven and ending November thirtieth, two thousand twenty-seven, the county shall allocate one-ninth of the net collections from the additional one percent to the towns and villages in the county on the basis of their respective populations, determined in accordance with the latest decennial federal

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

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census. Each town and village within the county shall receive at minimum, a sum of fifty thousand dollars annually and shall use such revenue for public projects limited to local infrastructure projects and capital improvements.

§ 3. This act shall take effect immediately.