STATE OF NEW YORK

10532

IN SENATE

May 19, 2026

Introduced by Sen. HINCHEY -- 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 establishing a property tax offset in Ulster county

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

Section 1. The tax law is amended by adding a new article 30-C to read as follows:

ARTICLE 30-C
ULSTER COUNTY PROPERTY TAX OFFSET

Section 1360. Definitions.
1361. Authority to impose surcharge.
1362. Persons subject to surcharge.
1363. Excess state tax; rate; thresholds.
1364. County resident, county nonresident and part-year county resident individuals.
1365. Returns and liabilities.
1366. Change of county resident status during taxable year.
1367. Estates and trusts.
1368. Partnerships, limited liability companies, corporations and exempt entities.
1369. Withholding from wages.
1370. Credit for surcharge withheld; estimated surcharge.
1371. Administration, enforcement, collection and review.
1372. Local law adoption, filing, effective date and repeal.
1373. Deposit and disposition of revenues.
1374. Regulations, forms and guidance.
1375. Severability.
1376. Duration of authority.

§ 1360. Definitions. (a) Definitions. For purposes of this article:

(1) "County" means the county of Ulster.

(2) "Surcharge" means the Ulster county resident income tax surcharge authorized by this article.

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

LBD15934-01-6

(3) "Taxable year" has the same meaning as in article twenty-two of this chapter.

(4) "Article twenty-two return" means a New York state personal income tax return or fiduciary income tax return required under article twenty-two of this chapter.

(5) "Net state tax" means the sum of taxes imposed under article twenty-two of this chapter for the taxable year, less credits allowed under such article other than withholding, estimated tax payments, and refundable credits.

(6) "Benchmark state tax" means the amount that would constitute the taxpayer's net state tax for the taxable year, determined using the taxpayer's actual filing status, deductions, exemptions, and credits otherwise allowable for that taxable year, if New York state taxable income were deemed equal to the applicable threshold amount and such other assumptions as the commissioner shall prescribe by regulation.

(7) "Excess state tax" means the excess, if any, of net state tax over benchmark state tax.

(8) "Applicable threshold amount" means: (A) for an individual not filing a joint return, two hundred thousand dollars; (B) for individuals filing a joint return, four hundred thousand dollars; and (C) for an estate or trust, zero dollars.

(b) Use of terms. Terms used in this article and not otherwise defined shall have the same meanings as when used in a comparable context in article twenty-two of this chapter, except where a different meaning is clearly required.

§ 1361. Authority to impose surcharge. (a) General authority. Notwithstanding any other provision of law to the contrary, but subject to the limitations and conditions set forth in this article, Ulster county, acting through its county legislature, is hereby authorized and empowered to adopt, amend, and repeal local laws imposing a resident income tax surcharge.

(b) Local law required. No surcharge shall be imposed under this article unless Ulster county has adopted a local law in accordance with section thirteen hundred seventy-two of this article.

(c) Fixed rate. The surcharge authorized by this article shall be imposed at the fixed rate of sixteen and seventy-five hundredths percent of excess state tax. No local law adopted pursuant to this article shall impose any other rate or rate schedule.

(d) Fixed thresholds. Except with respect to estates and trusts, to which a threshold of zero applies, the surcharge authorized by this article shall apply only to New York state income tax assessed on incomes above two hundred thousand dollars for an individual not filing a joint return under article twenty-two of this chapter and above four hundred thousand dollars for individuals filing a joint return under article twenty-two of this chapter.

(e) No local variations. No local law adopted pursuant to this article shall create county-specific deductions, exemptions, exclusions, additions, subtractions, credits, alternative tax bases or other variations from the tax base, rate, thresholds, persons subject to surcharge, withholding requirements, administrative provisions or taxpayer remedies set forth in this article unless expressly authorized by state law.

(f) No reduction of state tax. The surcharge shall not reduce, offset or otherwise affect a taxpayer's liability for any tax imposed under article twenty-two of this chapter.

(g) Prospective application. No surcharge, amendment, repeal, expiration or termination adopted pursuant to this article shall apply

retroactively. Any such local law, amendment, repeal, expiration or termination shall take effect only on the first day of January of a taxable year and shall apply only to taxable years beginning on or after such effective date; provided, however, that no surcharge shall apply to any taxable year beginning before the local law imposing such surcharge has been finally adopted and filed as required by this article and by applicable law.

(h) No nonresident income tax. This article shall not authorize Ulster county to impose a tax, surcharge or other liability upon a county nonresident individual, county nonresident estate or county nonresident trust solely by reason of income derived from sources within Ulster county.

§ 1362. Persons subject to surcharge. (a) County residents. For each taxable year for which a local law adopted pursuant to this article is in effect, the surcharge shall be imposed on every county resident individual, county resident estate and county resident trust that has excess state tax greater than zero and is required to file an article twenty-two return for such taxable year.

(b) Part-year county residents. A part-year county resident individual or part-year county resident trust shall be subject to the surcharge only for the portion of the taxable year during which such individual or trust was a county resident, computed in accordance with section thirteen hundred sixty-six of this article.

(c) Nonresidents excluded. No surcharge shall be imposed under this article on a county nonresident individual, county nonresident estate or county nonresident trust solely by reason of income, gain, loss, deduction, employment, business activity, real property, tangible property, intangible property or other economic activity within Ulster county.

(d) No separate county filing obligation for nonfilers. No individual, estate or trust shall be required to file a return solely by reason of this article if such individual, estate or trust is not otherwise required to file an article twenty-two return, except that a return may be filed to claim a refund or credit of amounts withheld or paid pursuant to this article.

(e) Taxable year. A taxpayer's taxable year for purposes of the surcharge shall be the same as such taxpayer's taxable year under article twenty-two of this chapter.

§ 1363. Excess state tax; rate; thresholds. (a) Rate. The surcharge shall equal sixteen and seventy-five hundredths percent of excess state tax.

(b) Individuals. For an individual, excess state tax shall be computed by subtracting benchmark state tax from net state tax, not less than zero.

(c) Estates and trusts. For a county resident estate or trust, excess state tax shall equal net state tax, not less than zero.

(d) Part-year county residents. When an individual or trust changes county resident status during the taxable year, net state tax and benchmark state tax for the county resident period shall be computed under rules substantially similar to the provisions of section thirteen hundred twenty-seven of this chapter, adapted to this article. The commissioner may prescribe special rules where the standard formula yields an inequitable or indeterminate result.

(e) Commissioner authority. The commissioner shall promulgate regulations for the computation of benchmark state tax. Such regulations shall provide rules for joint returns, spouses with different county

resident status, part-year county residents, estates and trusts, separate taxes, minimum taxes, additions to tax, credits, recaptures, and any other item necessary to compute benchmark state tax in a manner consistent with this article and article twenty-two of this chapter.

§ 1364. County resident, county nonresident and part-year county resident individuals. (a) County resident individual. A county resident individual means an individual:

(1) who is domiciled in Ulster county, unless:

(A) the taxpayer maintains no permanent place of abode in Ulster county or maintains a permanent place of abode elsewhere and spends in the aggregate not more than thirty days of the taxable year in Ulster county; or

(B) within any period of five hundred forty-eight consecutive days, the taxpayer is present in a foreign country or countries for at least four hundred fifty days, and during such period the taxpayer, the taxpayer's spouse, unless legally separated, and the taxpayer's minor children are not present in Ulster county for more than ninety days, and during any portion of the taxable year within which such five hundred forty-eight-day period begins or ends the taxpayer's presence in Ulster county does not exceed a proportionate part of ninety days as determined under regulations of the commissioner; or

(2) who maintains a permanent place of abode in Ulster county and spends in the aggregate more than one hundred eighty-three days of the taxable year in Ulster county, whether or not domiciled in Ulster county for any portion of the taxable year, unless such individual is in active service in the armed forces of the United States.

(b) County nonresident individual. A county nonresident individual means an individual who is not a county resident individual or part-year county resident individual.

(c) Part-year county resident individual. A part-year county resident individual means an individual who is not a county resident individual or county nonresident individual for the entire taxable year.

(d) Permanent place of abode. The term "permanent place of abode" has the same meaning as under article twenty-two of this chapter and the regulations and guidance of the commissioner thereunder shall apply to this article by substituting "Ulster county" for "New York state" or "this state" where appropriate.

(e) Days spent in county. In determining days spent in Ulster county, the commissioner shall apply rules consistent with article twenty-two of this chapter and the regulations thereunder, including rules governing presence for part of a day, travel through the jurisdiction, medical treatment, military service and other exceptions recognized under state personal income tax residency rules.

§ 1365. Returns and liabilities. (a) General. Every county resident individual, county resident estate or county resident trust subject to surcharge under this article shall report and pay the surcharge as part of the return required under article twenty-two of this chapter, in such manner and on such forms as the commissioner shall prescribe.

(b) Joint returns; both spouses county residents. Where spouses file a joint return under article twenty-two of this chapter and both spouses are county residents for the entire taxable year, the surcharge shall be computed on the joint excess state tax using the threshold amount applicable to individuals filing a joint return, and both spouses shall be jointly and severally liable for the surcharge.

(c) Joint returns; one spouse county resident. Where spouses file a joint return under article twenty-two of this chapter and only one spouse is a county resident or part-year county resident:

(1) the spouses may elect to compute the surcharge as though both spouses were county residents for the taxable year or relevant portion thereof, in which case both spouses shall be jointly and severally liable for the surcharge; or

(2) absent such election, the county resident spouse shall compute surcharge liability separately, in such manner as the commissioner shall prescribe, as if separate federal and New York state returns had been filed, and the threshold amount applicable to individuals not filing a joint return shall apply. The nonresident spouse shall not be liable for the surcharge except with respect to amounts withheld or paid on such spouse's behalf.

(d) Separate returns. Where spouses file separate returns under article twenty-two of this chapter, the surcharge shall be computed separately and the threshold amount applicable to individuals not filing a joint return shall apply.

(e) Decedents. The return for a deceased individual shall be made and filed by the executor, administrator or other person charged with the property of the decedent, in the same manner as provided under article twenty-two of this chapter.

(f) Liability. The surcharge imposed by this article shall be a tax for purposes of assessment, collection, enforcement, refund, interest, penalty, lien, secrecy, administrative review and judicial review under article twenty-two of this chapter, except as otherwise provided in this article.

§ 1366. Change of county resident status during taxable year. (a) Individuals. If an individual changes status during the taxable year from county resident to county nonresident, or from county nonresident to county resident, such individual shall compute surcharge liability only for the period during which the individual was a county resident, subject to such exceptions and rules as the commissioner may prescribe.

(b) Trusts. If the status of a trust changes during its taxable year from county resident trust to county nonresident trust, or from county nonresident trust to county resident trust, the fiduciary shall compute surcharge liability only for the period during which the trust was a county resident trust, subject to such exceptions and rules as the commissioner may prescribe.

(c) Special rules. If the computation under this section produces an inequitable, indeterminate or administratively impracticable result, the commissioner may prescribe alternative methods reasonably calculated to reflect the taxpayer's county resident period.

§ 1367. Estates and trusts. (a) County resident estate. A county resident estate means the estate of a decedent who, at death, was domiciled in Ulster county.

(b) County resident trust. A county resident trust means a trust, or portion of a trust:

(1) consisting of property transferred by will of a decedent who, at death, was domiciled in Ulster county;

(2) consisting of property of a person domiciled in Ulster county at the time such property was transferred to the trust, if such trust or portion of a trust was then irrevocable, or if it was then revocable and has not subsequently become irrevocable; or

(3) consisting of property of a person domiciled in Ulster county at the time such trust or portion of a trust became irrevocable, if it was

revocable when such property was transferred to the trust but subsequently became irrevocable.

(c) Resident trust exclusion. A county resident trust shall not be subject to a surcharge under this article for a taxable year if all of the following conditions are satisfied for such taxable year:

(1) all trustees are domiciled outside Ulster county;

(2) the entire corpus of the trust, including real property and tangible personal property, is located outside Ulster county; and

(3) all income and gains of the trust are derived from or connected with sources outside Ulster county, determined as if the trust were a county nonresident trust.

(d) County nonresident estate or trust. A county nonresident estate or county nonresident trust means an estate or trust that is not a county resident estate, county resident trust or part-year county resident trust.

(e) Part-year county resident trust. A part-year county resident trust means a trust that is not a county resident trust or county nonresident trust for the entire taxable year.

(f) No income threshold. The threshold amounts specified in subparagraph (B) of paragraph eight of subsection (a) of section thirteen hundred sixty of this article, that are above zero, apply only to individuals and shall not apply to estates or trusts.

(g) Fiduciary compliance. A fiduciary of an estate or trust subject to this article shall file returns, make payments, claim refunds and maintain records in the same manner as required under article twenty-two of this chapter, as modified by this article and by regulations or instructions of the commissioner.

(h) Conformity with article twenty-two. Except as otherwise provided in this section, the rules governing resident estates, resident trusts, nonresident estates, nonresident trusts and part-year resident trusts under article twenty-two of this chapter shall apply for purposes of this article, with such substitutions and modifications as the commissioner shall prescribe.

§ 1368. Partnerships, limited liability companies, corporations and exempt entities. (a) Partnerships. A partnership shall not be subject to the surcharge at the entity level. Persons carrying on business as partners shall be liable for the surcharge only in their individual, estate or trust capacities, as applicable.

(b) Limited liability companies. For purposes of this article, a limited liability company treated as a partnership for federal income tax purposes shall be treated as a partnership, and a limited liability company disregarded for federal income tax purposes shall be disregarded in the same manner as under article twenty-two of this chapter.

(c) Information reporting. The commissioner may require partnerships, limited liability companies and other pass-through entities to furnish such information as the commissioner deems necessary to administer and enforce this article.

(d) Corporations. Entities taxable as corporations for federal income tax purposes shall not be subject to the surcharge imposed by this article.

(e) Exempt entities. Entities exempt from federal income tax shall not be subject to the surcharge imposed by this article, except to the extent a person otherwise subject to this article is taxable under article twenty-two of this chapter with respect to income, gain or other items associated with such entity.

§ 1369. Withholding from wages. (a) General. Every employer required to deduct and withhold tax from wages under article twenty-two of this chapter shall, with respect to wages paid to an employee who is a county resident, deduct and withhold the surcharge authorized by this article in such manner as the commissioner shall prescribe.

(b) Tables and methods. The commissioner shall prescribe withholding tables, percentage methods, electronic methods, forms, certificates and instructions necessary to implement withholding under this article, including tables and methods that take account of the fixed rate and threshold amounts specified in this article.

(c) Certificate of county residence. The commissioner may require employees to furnish employers with a certificate of county residence or nonresidence in such form and manner as the commissioner shall prescribe.

(d) Employer safe harbor. An employer that withholds or does not withhold in good faith reliance on the employee's most recent certificate of county residence or nonresidence shall not be liable for underwithholding under this article unless the employer had actual knowledge that such certificate was false or materially inaccurate.

(e) Employee liability preserved. No safe harbor provided to an employer under subsection (d) of this section shall relieve an employee of liability for surcharge, penalty or interest otherwise due under this article.

(f) False certificates. A false or materially inaccurate certificate of county residence or nonresidence shall be subject to the penalties applicable to false or fraudulent statements under article twenty-two of this chapter.

§ 1370. Credit for surcharge withheld; estimated surcharge. (a) Credit allowed. Amounts withheld or paid as estimated surcharge shall be credited against surcharge liability.

(b) No reduction of income. Amounts withheld pursuant to this article shall be treated solely as payments on account and shall not alter the computation of net state tax, benchmark state tax, excess state tax, or surcharge liability.

(c) Refunds. If the amount withheld or otherwise paid under this article exceeds surcharge liability, the excess shall be refunded or credited in the same manner as overpayments under article twenty-two of this chapter, subject to lawful offsets and section thirteen hundred seventy-three of this article.

(d) Estimated surcharge. Taxpayers subject to the surcharge imposed pursuant to this article shall make payments of estimated surcharge in the same manner, at the same times and subject to the same rules as estimated tax payments under article twenty-two of this chapter.

(e) First-year relief. For the first taxable year for which a local law adopted pursuant to this article is effective, no addition to tax shall be imposed for underpayment of estimated surcharge to the extent the underpayment is attributable to the initial adoption of such local law and the taxpayer acted in good faith under rules prescribed by the commissioner.

§ 1371. Administration, enforcement, collection and review. (a) State administration. Except as otherwise provided in this article, the surcharge imposed pursuant to this article shall be administered and collected by the commissioner in the same manner as the tax imposed under article twenty-two of this chapter. The commissioner shall prescribe worksheets, forms, and electronic reporting specifications required to compute benchmark state tax and excess state tax.

(b) Incorporation of article twenty-two. All provisions of article twenty-two of this chapter relating to or applicable to payment of estimated tax, returns, filing requirements, payment, withholding, employer statements and returns, employer liability for taxes required to be withheld, assessment, collection, refunds, credits, offsets, interest, civil and criminal penalties, secrecy, limitations periods, liens, warrants, administrative review and judicial review shall apply to the surcharge imposed pursuant to this article with the same force and effect as if such provisions had been incorporated in full into this article and had expressly referred to the surcharge, except where inconsistent with this article.

(c) Enforcement with other taxes. The commissioner may enforce collection of the surcharge jointly with taxes imposed under article twenty-two of this chapter and with any other state-administered local income taxes.

(d) Combined filings and payments. The commissioner may require combined returns, combined employer returns, combined estimated tax payments, combined payment vouchers and combined electronic filings for purposes of article twenty-two of this chapter and this article.

(e) Application of payments. Where the commissioner receives a single payment or collection with respect to state personal income tax and one or more state-administered local income taxes or surcharges, such payment or collection shall be applied proportionately or in such other manner as the commissioner shall prescribe by regulation or instruction.

(f) Liens and warrants. Liens, warrants, levies, income executions and other collection devices available under article twenty-two of this chapter shall apply to surcharge liabilities under this article with the same force and effect as if the surcharge were imposed under article twenty-two of this chapter.

(g) Future amendments. Any amendment to article twenty-two of this chapter enacted after the effective date of this article shall, to the extent applicable to the surcharge imposed under this article, be deemed incorporated into the analogous provision or provisions of this article and any local law adopted pursuant to this article, unless the legislature expressly provides otherwise.

(h) Review. All determinations, notices, assessments, refund denials and other acts of the commissioner under this article shall be reviewable in the same manner as comparable determinations, notices, assessments, refund denials and acts under article twenty-two of this chapter.

(i) County not tax administrator. Ulster county shall not audit, assess, collect, compromise, refund, enforce or issue binding interpretations regarding the surcharge, except to the extent expressly authorized by the commissioner or by state law.

§ 1372. Local law adoption, filing, effective date and repeal. (a) Required contents. A local law adopted pursuant to this article shall:

(1) state that it is adopted pursuant to this article;

(2) state that the surcharge is imposed at the fixed rate of sixteen and seventy-five hundredths percent of excess state tax;

(3) specify the taxable years for which it applies;

(4) specify any sunset date or termination provision, if applicable;

(5) provide that the surcharge shall be administered, collected, and enforced by the commissioner;

(6) provide that all definitions and administrative provisions of this article shall apply; and

(7) specify whether revenues shall be deposited in the county general fund or in another fund or account authorized by law.

(b) Prohibited local variations. A local law adopted pursuant to this article shall not vary the definitions, fixed rate, threshold amounts, tax base, treatment of estates and trusts, filing obligations, enforcement provisions, withholding rules, remittance rules or taxpayer remedies set forth in this article, except as expressly authorized by this article.

(c) Filing under municipal home rule law. A local law adopted pursuant to this article shall be filed in accordance with section twenty-seven of the municipal home rule law. The filing requirements of this article are in addition to, and not in lieu of, any filing requirements imposed by the municipal home rule law.

(d) Additional filing with state officers. No local law or amendment adopted pursuant to this article shall apply to any taxable year unless a certified copy of such law or amendment is filed with: (1) the clerk of the Ulster county legislature or such other officer designated by the county legislature; (2) the Ulster county clerk; (3) the secretary of state; (4) the state comptroller; and (5) the commissioner. Such filing shall be completed not less than one hundred eighty days before the first day of the taxable year to which such local law or amendment applies, unless the commissioner waives or reduces such period in writing upon a determination that such waiver or reduction is consistent with the commissioner's duties under this article.

(e) Effective date. A local law adopted pursuant to this article shall take effect only on the first day of January of a taxable year and shall apply only to taxable years beginning on or after such date.

(f) Amendments. Any amendment to a local law adopted pursuant to this article shall take effect only on the first day of January of a taxable year and shall apply only to taxable years beginning on or after such date. No amendment shall change the surcharge rate, threshold amounts, excess state tax base or the treatment of estates and trusts prescribed by this article.

(g) Repeal, expiration or termination. A repeal, expiration or sunset of a local law adopted pursuant to this article shall not affect liabilities, withholding obligations, estimated tax obligations, filings, audits, assessments, collections, refunds, penalties, interest, administrative proceedings or judicial proceedings for taxable years during which the local law was in effect.

(h) Administrative notice. After receipt of a certified copy of a local law or amendment adopted pursuant to this article, the commissioner shall issue such notices, forms, instructions, withholding tables and electronic filing specifications as the commissioner deems necessary. Failure to issue any such notice, form, instruction, table or specification by a particular date shall not invalidate the local law, but the commissioner may provide reasonable transition relief from penalties or additions to tax attributable to delayed administrative implementation.

§ 1373. Deposit and disposition of revenues. (a) Deposit in trust. All revenue collected by the commissioner from the surcharge imposed pursuant to this article shall be deposited daily with such responsible banks, banking houses or trust companies as may be designated by the state comptroller, to the credit of the comptroller, in trust for Ulster county.

(b) Separate trust funds. Such deposits shall be kept in trust and separate and apart from all other moneys in the possession of the comptroller. The comptroller shall require adequate security from all depositories of such revenue.

(c) Refunds and administrative costs. The comptroller shall retain in the comptroller's hands such amount as the commissioner may determine to be necessary for refunds, lawful credits, lawful offsets and the reasonable costs of the commissioner in administering, collecting and distributing the surcharge.

(d) Payment of refunds. The comptroller shall pay refunds of the surcharge to which taxpayers are entitled under this article or article twenty-two of this chapter from amounts retained pursuant to subsection (c) of this section.

(e) Offsets. Before remitting revenues to Ulster county, the comptroller shall pay or credit any overpayments, and interest on such overpayments, required to be offset or credited under state law, including offsets certified by the commissioner under article twenty-two of this chapter or other applicable law.

(f) Monthly remittance. After reserving amounts required under subsections (c), (d), and (e) of this section, the comptroller shall, on or before the fifteenth day of each month, pay to the chief fiscal officer of Ulster county the balance of surcharge revenues collected and available for distribution.

(g) Use of revenues. Revenues remitted to Ulster county pursuant to this section shall be paid into the county treasury and used for county purposes as provided by local law, subject to the state constitution, the local finance law, the county law and any other applicable provision of law.

(h) Reports. The commissioner and the comptroller may provide Ulster county with periodic reports concerning surcharge collections, refunds, administrative costs and distributions, provided that no report shall disclose confidential taxpayer information except as authorized by law.

§ 1374. Regulations, forms and guidance. (a) Commissioner authority. The commissioner may promulgate regulations and issue forms, instructions, notices, publications, withholding tables, electronic filing specifications and other guidance necessary to administer this article.

(b) Uniform administration. In administering this article, the commissioner may conform procedures and forms to those used for article twenty-two of this chapter and other state-administered local income taxes, to the extent practicable.

(c) Residence certificates. The commissioner may prescribe certificates of county residence and nonresidence for employees, withholding agents, fiduciaries and other persons as necessary to administer withholding and filing obligations under this article.

(d) Transitional rules. The commissioner may prescribe transitional rules for the first taxable year in which a local law adopted pursuant to this article is effective, including rules for withholding, estimated tax, employer implementation, electronic filing, amended returns and penalty relief.

§ 1375. Severability. If any clause, sentence, paragraph, subsection, section or part of this article, or the application thereof to any person, taxpayer, employer, fiduciary, entity or circumstance, shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder of this article or its application to other persons or circumstances, but shall be confined in its operation to the clause, sentence, paragraph, subsection, section or part directly involved in the controversy in which such judgment shall have been rendered.

§ 1376. Duration of authority. The authority granted by this article shall continue until repealed by act of the legislature. Any local law adopted pursuant to this article may include a sunset date or termination provision, and Ulster county may repeal or amend such local law in accordance with this article.

§ 2. This act shall take effect immediately; provided, however, that no surcharge shall be imposed pursuant to article thirty-C of the tax law unless and until Ulster county has adopted a local law satisfying the requirements of such article.