STATE OF NEW YORK

3493

2025-2026 Regular Sessions

IN SENATE

January 28, 2025

Introduced by Sen. O'MARA -- 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 extending the expiration of the authorization for the county of Seneca to impose an additional one percent sales and compensating use tax

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

Section 1. Clause 28 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 219 of the laws of 2023, is amended to read as follows:

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

§ 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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