

STATE OF NEW YORK

436

2025-2026 Regular Sessions

IN SENATE

(Prefiled)

January 8, 2025

Introduced by Sen. STEWART-COUSINS -- 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 and chapter 535 of the laws of 1987, amend-
ing the tax law relating to the city of Yonkers personal income tax
surcharge, in relation to extending the expiration date of the
personal income tax surcharge

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

1 Section 1. Subsection (a) of section 1321 of the tax law, as amended
2 by chapter 180 of the laws of 2023, is amended to read as follows:

3 (a) General. Notwithstanding any other provision of law to the contra-
4 ry, but subject to the limitations and conditions set forth in this
5 article, any city in this state having a population of more than one
6 hundred eighty thousand but less than two hundred fifteen thousand
7 inhabitants, acting through its local legislative body, is hereby
8 authorized and empowered to adopt and amend local laws imposing in any
9 such city, for taxable years beginning after nineteen hundred eighty-
10 three and before two thousand ~~twenty-six~~ twenty-eight, a city income
11 tax surcharge on residents of such city at a rate not to exceed nineteen
12 and one-quarter percent of the net state tax as defined in section thir-
13 teen hundred twenty-three of this article, such city income tax
14 surcharge to be administered, collected and distributed by the commis-
15 sioner as provided for in this article.

16 § 2. Subsection (c) of section 1321 of the tax law, as amended by
17 chapter 180 of the laws of 2023, is amended to read as follows:

18 (c) Effectiveness of local law and filing with commissioner. (i) A
19 local law enacted pursuant to the authority of this section shall go
20 into effect on the first day of January, nineteen hundred eighty-four
21 and shall apply to taxable years beginning on or after such date and

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

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1 before two thousand [~~twenty-six~~] twenty-eight. Provided, however, no
2 such local law shall be so effective unless such local law is enacted by
3 July thirty-first, nineteen hundred eighty-four and unless a certified
4 copy of such local law is mailed by registered or certified mail to the
5 commissioner at the commissioner's office in Albany by such date. (ii)
6 If the requirements of paragraph (i) of this subsection are not met, a
7 local law enacted pursuant to the authority of this section shall go
8 into effect on the first day of the next succeeding January and shall
9 apply to taxable years beginning on or after such date and before two
10 thousand [~~twenty-six~~] twenty-eight. Provided, however, no such local law
11 shall be so effective unless such local law is enacted at least ninety
12 days prior to the date it is to become effective and unless a certified
13 copy of such local law is mailed by registered or certified mail to the
14 commissioner at such commissioner's office in Albany by such date.
15 However, the commissioner may waive and reduce such ninety day minimum
16 requirements within a period of not less than thirty days prior to such
17 effective date if such commissioner deems such action to be consistent
18 with such commissioner's duties under this article. (iii) Any amendment
19 of such a local law enacted pursuant to the authority of this section,
20 which changes the rate of the income tax surcharge on residents, shall
21 take effect on the first day of January in the year in which such amend-
22 ment is enacted and shall apply to taxable years beginning on or after
23 such date, if such amendment is enacted on or before July thirty-first
24 of the year in which it is to take effect and a certified copy of such
25 amendment is mailed by registered or certified mail to the commissioner
26 at [~~his or her~~] the commissioner's office in Albany by such date. (iv)
27 If the requirements of paragraph (iii) of this subsection are not met,
28 the amendment of such local law shall go into effect on the first day of
29 the next succeeding January and shall apply to taxable years beginning
30 on or after such date, provided that no such amendment shall take effect
31 unless it is enacted at least ninety days prior to the date it is to
32 become effective and a certified copy thereof is mailed by registered or
33 certified mail to the commissioner at [~~his or her~~] the commissioner's
34 office in Albany by such date. (v) Any amendment to the provisions of
35 article twenty-two of this chapter to the extent that such amendment is
36 applicable to the city income tax surcharge imposed under such local
37 law, shall be deemed to have been incorporated in the analogous
38 provision or provisions of such local law.

39 § 3. Subsection (b) of section 1340 of the tax law, as amended by
40 chapter 180 of the laws of 2023, is amended to read as follows:

41 (b) (i) A local law enacted pursuant to the authority of this section
42 shall go into effect on the first day of January, nineteen hundred
43 eighty-four and shall apply to taxable years beginning on or after such
44 date and before two thousand [~~twenty-six~~] twenty-eight. Provided, howev-
45 er, no such local law shall be so effective unless such local law is
46 enacted by July thirty-first, nineteen hundred eighty-four and unless a
47 certified copy of such local law is mailed by registered or certified
48 mail to the commissioner at such commissioner's office in Albany by such
49 date. (ii) If the requirements of the preceding sentence are not met, a
50 local law enacted pursuant to the authority of this section shall go
51 into effect on the first day of the next succeeding January and shall
52 apply to taxable years beginning on or after such date and before two
53 thousand [~~twenty-six~~] twenty-eight. Provided, however, no such local
54 law shall be so effective unless such local law is enacted at least
55 ninety days prior to the date it is to become effective and unless a
56 certified copy of such local law is mailed by registered or certified

1 mail to the commissioner at such commissioner's office in Albany by such
2 date. However, the commissioner may waive and reduce such ninety day
3 minimum requirements within a period of not less than thirty days prior
4 to such effective date if such commissioner deems such action to be
5 consistent with such commissioner's duties under this article. (iii) Any
6 amendment of such a local law enacted pursuant to the authority of the
7 section, which changes the rate of the income tax surcharge on resi-
8 dents, shall take effect on the first day of January in the year in
9 which such amendment is enacted and shall apply to taxable years begin-
10 ning on or after such date, if such amendment is enacted on or before
11 July thirty-first of the year in which it is to take effect and a certi-
12 fied copy of such amendment is mailed by registered or certified mail to
13 the commissioner at [~~his or her~~] the commissioner's office in Albany by
14 such date. (iv) If the requirements of paragraph (iii) of this
15 subsection are not met, the amendment of such local law shall go into
16 effect on the first day of the next succeeding January and shall apply
17 to taxable years beginning on or after such date, provided that no such
18 amendment shall take effect unless it is enacted at least ninety days
19 prior to the date it is to become effective and a certified copy thereof
20 is mailed by registered or certified mail to the commissioner at [~~his or~~
21 ~~her~~] the commissioner's office in Albany by such date.

22 § 4. Section 3 of subsection (c) of section 1340 of the tax law, as
23 amended by chapter 180 of the laws of 2023, is amended to read as
24 follows:

25 § 3. Taxable years to which tax imposed by this local law applies. The
26 tax imposed by this local law is imposed for taxable years beginning
27 after December thirty-first, nineteen hundred eighty-three and before
28 January first, two thousand [~~twenty-six~~] twenty-eight.

29 § 5. Section 6 of chapter 535 of the laws of 1987, amending the tax
30 law relating to the city of Yonkers personal income tax surcharge, as
31 amended by chapter 180 of the laws of 2023, is amended to read as
32 follows:

33 § 6. This act shall take effect immediately and shall apply to taxable
34 years beginning after 1986 provided, however, that section five of this
35 act shall expire on September 30, [~~2025~~] 2027.

36 § 6. This act shall take effect immediately.