

STATE OF NEW YORK

5731

2025-2026 Regular Sessions

IN SENATE

February 28, 2025

Introduced by Sen. MAYER -- 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 revising the period of authorization for the county of Westchester's additional one percent rate of sales and compensating use tax; and to amend chapter 272 of the laws of 1991, amending the tax law relating to the method of disposition of sales and compensating use tax revenue in Westchester county and enacting the Westchester county spending limitation act, in relation to revising the period of authorization for the county of Westchester's additional one percent rate of sales and compensating use tax

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

1 Section 1. Clause 42 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by chapter 272 of the laws of
3 2023, is amended to read as follows:
4 (42) the county of Westchester is hereby further authorized and
5 empowered to adopt and amend local laws, ordinances or resolutions
6 imposing such taxes at a rate that is one percent additional to the
7 three percent rate authorized above in this paragraph for such county
8 for the period beginning August first, two thousand nineteen and ending
9 November thirtieth, two thousand [~~twenty-five~~] twenty-seven;
10 § 2. Subdivision e of section 4 and sections 5, 7 and 16 of chapter
11 272 of the laws of 1991, amending the tax law relating to the method of
12 disposition of sales and compensating use tax revenue in Westchester
13 county and enacting the Westchester county spending limitation act, as
14 amended by chapter 272 of the laws of 2023, are amended to read as
15 follows:
16 e. "Spending limitation" means the maximum amount of county spending
17 established in county fiscal years 1992, 1993, 1994, 1995, 1996, 1997,

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

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1 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009,
2 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021,
3 2022, 2023, 2024 [~~and~~], 2025, 2026 and 2027.

4 § 5. Establishment of annual spending limitation. a. For county fiscal
5 years 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002,
6 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014,
7 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024 [~~and~~], 2025,
8 2026 and 2027 there shall be in effect an annual spending limitation.
9 The spending limitation shall be derived from a fixed percentage
10 reflecting the ratio of base year spending to county personal income.
11 County personal income for such calculation shall be for the period
12 January 1, 1986 through December 31, 1986. Such percentage shall be
13 applied to county personal income for the period January 1, 1989 through
14 December 31, 1989, to determine the spending limitation for county
15 fiscal year 1992; to determine the spending limitation for county fiscal
16 year 1993, such percentage shall be applied to county personal income
17 for the period January 1, 1990 through December 31, 1990; to determine
18 the spending limitation for county fiscal year 1994, such percentage
19 shall be applied to county personal income for the period January 1,
20 1991 through December 31, 1991; to determine the spending limitation for
21 county fiscal year 1995, such percentage shall be applied to county
22 personal income for the period January 1, 1992 through December 31,
23 1992; to determine the spending limitation for county fiscal year 1996,
24 such percentage shall be applied to county personal income for the peri-
25 od January 1, 1993 through December 31, 1993; to determine the spending
26 limitation for county fiscal year 1997, such percentage shall be applied
27 to county personal income for the period January 1, 1994 through Decem-
28 ber 31, 1994; to determine the spending limitation for county fiscal
29 year 1998, such percentage shall be applied to county personal income
30 for the period January 1, 1995 through December 31, 1995; to determine
31 the spending limitation for county fiscal year 1999, such percentage
32 shall be applied to county personal income for the period January 1,
33 1996 through December 31, 1996; to determine the spending limitation for
34 county fiscal year 2000, such percentage shall be applied to county
35 personal income for the period January 1, 1997 through December 31,
36 1997; to determine the spending limitation for county fiscal year 2001,
37 such percentage shall be applied to county personal income for the peri-
38 od January 1, 1998 through December 31, 1998; to determine the spending
39 limitation for county fiscal year 2002, such percentage shall be applied
40 to county personal income for the period January 1, 1999 through Decem-
41 ber 31, 1999; to determine the spending limitation for county fiscal
42 year 2003, such percentage shall be applied to county personal income
43 for the period January 1, 2000 through December 31, 2000; to determine
44 the spending limitation for county fiscal year 2004, such percentage
45 shall be applied to county personal income for the period January 1,
46 2001 through December 31, 2001; to determine the spending limitation for
47 county fiscal year 2005, such percentage shall be applied to county
48 personal income for the period January 1, 2002 through December 31,
49 2002; to determine the spending limitation for county fiscal year 2006,
50 such percentage shall be applied to county personal income for the peri-
51 od January 1, 2003 through December 31, 2003; to determine the spending
52 limitation for the county fiscal year 2007, such percentage shall be
53 applied to county personal income for the period January 1, 2004 through
54 December 31, 2004; to determine the spending limitation for the county
55 fiscal year 2008, such percentage shall be applied to county personal
56 income for the period January 1, 2005 through December 31, 2005; to

1 determine the spending limitation for the county fiscal year 2009, such
2 percentage shall be applied to county personal income for the period
3 January 1, 2006 through December 31, 2006; to determine the spending
4 limitation for the county fiscal year 2010, such percentage shall be
5 applied to county personal income for the period January 1, 2007 through
6 December 31, 2007; to determine the spending limitation for the county
7 fiscal year 2011, such percentage shall be applied to county personal
8 income for the period January 1, 2008 through December 31, 2008; to
9 determine the spending limitation for the county fiscal year 2012, such
10 percentage shall be applied to county personal income for the period
11 January 1, 2009 through December 31, 2009; to determine the spending
12 limitation for the county fiscal year 2013, such percentage shall be
13 applied to county personal income for the period January 1, 2010 through
14 December 31, 2010; to determine the spending limitation for the county
15 fiscal year 2014, such percentage shall be applied to county personal
16 income for the period January 1, 2011 through December 31, 2011; to
17 determine the spending limitation for the county fiscal year 2015, such
18 percentage shall be applied to county personal income for the period
19 January 1, 2012 through December 31, 2012; to determine the spending
20 limitation for county fiscal year 2016, such percentage shall be applied
21 to the county personal income for the period January 1, 2013 through
22 December 31, 2013; to determine the spending limitation for the county
23 fiscal year 2017, such percentage shall be applied to county personal
24 income for the period January 1, 2014 through December 31, 2014; and to
25 determine the spending limitation for county fiscal year 2018, such
26 percentage shall be applied to the county personal income for the period
27 January 1, 2015 through December 31, 2015; to determine the spending
28 limitation for the county fiscal year 2019, such percentage shall be
29 applied to county personal income for the period January 1, 2016 through
30 December 31, 2016; and to determine the spending limitation for county
31 fiscal year 2020, such percentage shall be applied to the county
32 personal income for the period January 1, 2017 through December 31,
33 2017; and to determine the spending limitation for the county fiscal
34 year 2021, such percentage shall be applied to county personal income
35 for the period January 1, 2018 through December 31, 2018; and to deter-
36 mine the spending limitation for the county fiscal year 2022, such
37 percentage shall be applied to county personal income for the period
38 January 1, 2019 through December 31, 2019; and to determine the spending
39 limitation for the county fiscal year 2023, such percentage shall be
40 applied to county personal income for the period January 1, 2020 through
41 December 31, 2020; and to determine the spending limitation for the
42 county fiscal year 2024, such percentage shall be applied to county
43 personal income for the period January 1, 2021 through December 31,
44 2021; and to determine the spending limitation for the county fiscal
45 year 2025, such percentage shall be applied to county personal income
46 for the period January 1, 2022 through December 31, 2022; and to deter-
47 mine the spending limitation for the county fiscal year 2026, such
48 percentage shall be applied to county personal income for the period
49 January 1, 2023 through December 31, 2023; and to determine the spending
50 limitation for the county fiscal year 2027, such percentage shall be
51 applied to county personal income for the period January 1, 2024 through
52 December 31, 2024.

53 b. The spending limitation shall serve as a statutory cap on county
54 spending to be reflected in the tentative budget as well as the enacted
55 budget for county fiscal years beginning in 1992.

1 § 7. Mandatory tax reduction. In the event that the county spending
2 subject to the spending limitation exceeds such limitation in the adop-
3 tive county budget for county fiscal year 1992, 1993, 1994, 1995, 1996,
4 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008,
5 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020,
6 2021, 2022, 2023, 2024 [~~or~~], 2025, 2026 or 2027 then section 1262-b of
7 the tax law shall be repealed.

8 § 16. This act shall take effect immediately, provided, however, that
9 sections one through seven of this act shall be in full force and effect
10 until November 30, [~~2025~~] 2027.

11 § 3. This act shall take effect immediately; provided, however that
12 the amendments to sections 4, 5 and 7 of chapter 272 of the laws of 1991
13 made by section two of this act shall not affect the expiration of such
14 sections and shall expire and be deemed repealed therewith.