STATE OF NEW YORK

7198

2025-2026 Regular Sessions

IN SENATE

April 3, 2025

Introduced by Sen. FAHY -- 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 the imposition of sales and compensating use taxes by the county of Albany

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

Section 1. Clause 10 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 271 of the laws of 2023, is amended to read as follows:

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

§ 2. Notwithstanding any inconsistent provision of law, if the county of Albany imposes the additional one percent rate of sales and compensating use taxes authorized by section one of this act for any portion of the period during which the county is so authorized to impose such additional one percent rate of such taxes, then such county of Albany shall allocate and distribute quarterly to the cities and the area in the county outside the cities the same proportion of net collections attributable to such additional one percent rate of such taxes as such county is allocating and distributing the net collections from the county's three percent rate of such taxes as of the date this act shall have become a law, and such portion of net collections attributable to such additional one percent rate of such taxes shall be allocated and distributed to the towns and villages in such county in the same manner as the net collections attributable to such county's three percent rate of such taxes are allocated and distributed to such towns and villages

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

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as of the date this act shall have become a law. In the event that any city in the county of Albany exercises its prior right to impose tax pursuant to section 1224 of the tax law, then the county of Albany shall not be required to allocate and distribute net collections in accordance with the previous sentence for any period of time during which any such city tax is in effect.

§ 3. This act shall take effect immediately.