

**HOME RULE MESSAGE REQUESTING THE
STATE OF NEW YORK TO AMEND THE TAX
LAW, IN RELATION TO REQUIRING A
REVENUE DISTRIBUTION AGREEMENT FOR
EQUITABLE ALLOCATION WITHIN SUFFOLK
COUNTY FOR PUBLIC SAFETY PURPOSES OF
SALES AND COMPENSATING USE TAX
(SENATE BILL S.2272 AND ASSEMBLY BILL
A.4789)**

WHEREAS, New York State Tax Law allows Suffolk County to collect an additional one percent (1%) sales tax; and

WHEREAS, under the current state tax law, no less than one eighth (1/8) and no more than three eighths (3/8) of the net collections from this additional one percent tax is dedicated for public safety purposes; and

WHEREAS, historically, the Suffolk County Police District has received a disproportionate share of the sales tax revenue dedicated to public safety purposes while the towns and villages outside the Police District have been shortchanged; and

WHEREAS, New York State Tax Law should be amended to ensure that sales tax revenues dedicated for public safety are distributed in an equitable fashion; now, therefore, be it

1st RESOLVED, that this Legislature hereby supports Assembly Bill A.4789 and Senate Bill S.2272, which require the establishment of a separate fund for sales tax revenue dedicated for public safety purposes and the equitable and proportionate distribution of these monies to the Suffolk County Police District and the towns and villages located outside the boundaries of the Police District; and be it further

2nd RESOLVED, that the Clerk of this Legislature is hereby directed to forward copies of this Resolution to Governor David A. Paterson; to the Majority Leader of the New York State Senate Malcolm Smith; to the Speaker of the New York State Assembly Sheldon Silver; to the Minority Leaders of the New York State Senate and the New York State Assembly; and to each member of the Long Island delegation to the New York State Legislature.

DATED:

s:\memres\hr-equitable distribution one percent sales tax



Monday, May 18, 2009

Summary - A04789

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A04789 Summary:

BILL NO A04789

SAME AS Same as S 2272

SPONSOR Thiele

COSPNSR

MLTSPNSR

Amd S1262-j, Tax L

Requires a revenue distribution agreement for equitable allocation within the county of Suffolk for public safety purposes of sales and compensating use taxes.

A04789 Actions:

BILL NO A04789

02/06/2009 referred to ways and means

A04789 Votes:

A04789 Memo:

BILL NUMBER: A4789

TITLE OF BILL : An act to amend the tax law, in relation to requiring a revenue distribution agreement for equitable allocation within the county of Suffolk for public safety purposes of sales and compensating use tax

PURPOSE : This bill would allow the County of Suffolk to allocate a

portion of the net collection of sales and compensating use taxes for equitable distribution county-wide for purposes of public safety and property tax stabilization and relief.

SUMMARY OF SPECIFIC PROVISIONS : Amends Subdivision c of Section 1262-j of the Tax Law, as amended by Chapter 684 of the Laws of 2007. This bill would require Suffolk County to deposit any monies from the one percent tax increase to be deposited into a special and separate fund, codified in the County Charter. If any monies are allocated from such special fund for property tax stabilization and relief to the Suffolk County Police District, then the county shall allocate monies to the towns and villages which are not part of the Suffolk County Police District in order to ensure equitable distribution county-wide.

The allocations from the special fund created pursuant to this section shall be subject to a revenue distribution agreement. The revenue distribution agreement shall be codified in the county charter and remain in effect as long as such sales and compensating use tax component is in effect, or any successor component, for such public safety purposes.

One of two methods for determining the reduction of Suffolk County police district taxes to the towns and villages which are not part of the Suffolk County police district shall be used: (1) the basis of the respective populations of the several towns and villages in Suffolk County, determined in accordance with the latest federal census or special population census taken pursuant to section twenty of the general municipal law, completed and published prior to the end of the quarter for which the allocation is made, which special population must include the entire area of the county; or (2) the basis of the nineteen hundred ninety-four amounts allocated and uniformly increasing in proportionality across Suffolk County and taking into account any successor component for the sales and compensating use tax, notwithstanding any year of inequitable distribution by the county of Suffolk to towns and villages outside of the Suffolk county police district.

If the County allocates monies from such special fund directly to the general fund to reduce the tax levy for county-wide public safety purposes, the corresponding property tax relief is provided on a county-wide basis and on the basis of full valuation of real property and no further revenue distribution agreement is required.

JUSTIFICATION : Under current New York State Law, no less than one-eighth and no more than three-eighths of the net collections received by Suffolk County as a result of the one per cent tax increase shall be dedicated for public safety purposes; the balance to be deposited in the Suffolk County General Fund.

This legislation is intended to create an equitable distribution of the funds rather than permitting Suffolk County to impose the tax on all county residents, and providing disproportionate shares to any special assessment district.

PRIOR LEGISLATIVE HISTORY : New bill

FISCAL IMPLICATIONS : None to the State.

EFFECTIVE DATE : This act shall take effect immediately with

allocation and distributions of new collections to be proposed within the 2009 budget of the County of Suffolk.

Contact Webmaster

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Monday, May 18, 2009

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S T A T E O F N E W Y O R K

4789

2009-2010 Regular Sessions

I N A S S E M B L Y

February 6, 2009

Introduced by M. of A. THIELE -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to requiring a revenue distribution agreement for equitable allocation within the county of Suffolk for public safety purposes 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. Subdivision (c) of section 1262-j of the tax law, as
 2 amended by chapter 684 of the laws of 2007, is amended to read as
 3 follows:
 4 (c) Notwithstanding any provision of law to the contrary, of the net
 5 collections received by the county of Suffolk as a result of the
 6 increase of one percent to the tax authorized by section twelve hundred
 7 ten of this article for the period beginning June first, two thousand
 8 one and ending November thirtieth, two thousand [nine] ELEVEN, imposed
 9 by local laws or resolutions (by simple majority) by the county legisla-
 10 ture, and signed by the county executive, the county of Suffolk shall
 11 allocate such net collections as follows: no less than one-eighth and no
 12 more than three-eighths of such net collections received shall be dedi-
 13 cated for public safety purposes and the balance shall be deposited in
 14 the general fund of the county of Suffolk. COMMENCING DECEMBER FIRST,
 15 TWO THOUSAND NINE, THE NET COLLECTIONS RECEIVED THAT ARE DEDICATED TO
 16 PUBLIC SAFETY PURPOSES FROM THE ADDITIONAL RATES IMPOSED PURSUANT TO
 17 THIS SECTION SHALL BE DEPOSITED IN A SPECIAL FUND TO BE CREATED BY SUCH
 18 COUNTY SEPARATE AND APART FROM ANY OTHER FUNDS AND ACCOUNTS OF THE COUN-
 19 TY TO BE USED FOR GENERAL FUND PURPOSES. IF THE COUNTY ALLOCATES MONIES
 20 FROM SUCH SPECIAL FUND FOR PROPERTY TAX STABILIZATION AND RELIEF TO THE
 21 SUFFOLK COUNTY POLICE DISTRICT, THEN THE COUNTY SHALL ALLOCATE MONIES TO
 22 THE TOWNS AND VILLAGES WHICH ARE NOT PART OF THE SUFFOLK COUNTY POLICE
 23 DISTRICT IN ORDER TO ENSURE EQUITABLE DISTRIBUTION COUNTY-WIDE. THE
 24 ALLOCATIONS FROM THE SPECIAL FUND CREATED PURSUANT TO THIS SECTION SHALL

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

LBD06372-01-9

A. 4789

2

1 BE SUBJECT TO A REVENUE DISTRIBUTION AGREEMENT ENTERED INTO PURSUANT TO
2 THE AUTHORITY OF SUBDIVISION (C) OF SECTION TWELVE HUNDRED SIXTY-TWO OF
3 THIS PART IN ORDER TO ENSURE PROPERTY TAX RELIEF ON A COUNTY-WIDE BASIS.
4 THE REVENUE DISTRIBUTION AGREEMENT SHALL BE CODIFIED IN THE COUNTY CHAR-
5 TER AND REMAIN IN EFFECT AS LONG AS SUCH SALES AND COMPENSATING USE TAX
6 COMPONENT IS IN EFFECT, OR ANY SUCCESSOR COMPONENT, FOR SUCH PUBLIC
7 SAFETY PURPOSES. THE AMOUNTS TO BE ALLOCATED IN REDUCTION OF THE SUFFOLK
8 COUNTY POLICE DISTRICT TAXES AND TO THE TOWNS AND VILLAGES WHICH ARE NOT
9 PART OF THE SUFFOLK COUNTY POLICE DISTRICT SHALL BE DETERMINED ON
10 EITHER: (1) THE BASIS OF THE RESPECTIVE POPULATIONS OF THE SEVERAL TOWNS
11 AND VILLAGES IN SUCH COUNTY, DETERMINED IN ACCORDANCE WITH THE LATEST
12 FEDERAL CENSUS OR SPECIAL POPULATION CENSUS TAKEN PURSUANT TO SECTION
13 TWENTY OF THE GENERAL MUNICIPAL LAW, COMPLETED AND PUBLISHED PRIOR TO
14 THE END OF THE QUARTER FOR WHICH THE ALLOCATION IS MADE, WHICH SPECIAL
15 POPULATION MUST INCLUDE THE ENTIRE AREA OF THE COUNTY; OR (2) THE BASIS
16 OF THE NINETEEN HUNDRED NINETY-FOUR AMOUNTS ALLOCATED AND UNIFORMLY
17 INCREASING IN PROPORTIONALITY ACROSS THE COUNTY AND TAKING INTO ACCOUNT
18 ANY SUCCESSOR COMPONENT FOR THE SALES AND COMPENSATING USE TAX, NOTWITH-
19 STANDING ANY YEAR OF INEQUITABLE DISTRIBUTION BY THE COUNTY OF SUFFOLK
20 TO TOWNS AND VILLAGES OUTSIDE OF THE SUFFOLK COUNTY POLICE DISTRICT.
21 HOWEVER, IF THE COUNTY ALLOCATES MONIES FROM SUCH SPECIAL FUND DIRECTLY
22 TO THE GENERAL FUND TO REDUCE THE TAX LEVY FOR COUNTY-WIDE PUBLIC SAFETY
23 PURPOSES, THE CORRESPONDING PROPERTY TAX RELIEF IS PROVIDED ON A COUN-
24 TY-WIDE BASIS AND ON THE BASIS OF FULL VALUATION OF REAL PROPERTY AND NO
25 FURTHER REVENUE DISTRIBUTION AGREEMENT IS REQUIRED.
26 S 2. This act shall take effect immediately with allocation and
27 distributions of net collections to be proposed within the 2009 budget
28 of the county of Suffolk.

Contact Webmaster

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Monday, May 18, 2009

Text - S02272

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S T A T E O F N E W Y O R K

2272

2009-2010 Regular Sessions

I N S E N A T E

February 17, 2009

Introduced by Sen. LAVALLE -- 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 requiring a revenue distribution agreement for equitable allocation within the county of Suffolk for public safety purposes of sales and compensating use tax

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19 TY TO BE USED FOR GENERAL FUND PURPOSES. IF THE COUNTY ALLOCATES MONIES
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EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets [] is old law to be omitted.

LBD06372-01-9

S. 2272

2

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2 BE SUBJECT TO A REVENUE DISTRIBUTION AGREEMENT ENTERED INTO PURSUANT TO
3 THE AUTHORITY OF SUBDIVISION (C) OF SECTION TWELVE HUNDRED SIXTY-TWO OF
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OFFICE OF THE COUNTY LEGISLATURE

COUNTY OF SUFFOLK




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MEMORANDUM

DATE: May 28, 2009

TO: Tim Laube, Clerk of the Legislature

FROM: George Nolan, Counsel to the Legislature 

RE: Home Rule Message Requesting the State of New York to Amend the Tax Law, In Relation to Requiring a Revenue Distribution Agreement for Equitable Allocation within Suffolk County for Public Safety Purposes of Sales and Compensating Use Tax (Senate Bill S.2272 and Assembly Bill A.4789)

Pursuant to the request of Legislator Schneiderman, enclosed please find the above referenced home rule message for immediate filing.

GN:js
Enclosure

cc: Hon. Jay H. Schneiderman, County Legislator, 2nd District
Hon. Edward P. Romaine, County Legislator, 1st District

s:\let\cl-5-28-equitable-distribution-one-percent-sales-tax

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2009 MAY 29 A 9:21
COUNTY LEGISLATURE
SUFFOLK COUNTY, N.Y.
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