May 28, 2015

To The Honorable
Monroe County Legislature
407 County Office Building
Rochester, New York 14614

Subject: Home Rule Message for Senate Bill No. S.5087 Entitled "AN ACT to amend the tax law, in relation to the imposition of sales and compensating use taxes by the county of Monroe"

Honorable Legislators:

I recommend that Your Honorable Body adopt a home rule message in regard to the above bill which will amend Section 1210 of the Tax Law in relation to extending the period for the additional 1% County of Monroe sales tax rate and provide for the distribution of the additional 1% to the County of Monroe, the City of Rochester, and the various towns, villages and suburban school districts. Specifically, the proposed legislation extends the expiration date for the additional 1% County of Monroe sales tax from December 1, 2015 to November 30, 2017.

The net collections derived from the imposition of the additional 1% Monroe County sales tax for the period from December 1, 2015 to November 30, 2017 shall be allocated as follows (this distribution remains unchanged from the current legislation):

<table>
<thead>
<tr>
<th>Jurisdiction</th>
<th>Percentage</th>
</tr>
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<tbody>
<tr>
<td>Suburban School Districts</td>
<td>5.00%</td>
</tr>
<tr>
<td>Towns</td>
<td>3.00%</td>
</tr>
<tr>
<td>Villages</td>
<td>1.25%</td>
</tr>
<tr>
<td>County of Monroe and City of Rochester</td>
<td>90.75%</td>
</tr>
</tbody>
</table>

The amount allocated to the County of Monroe and the City of Rochester shall be distributed and allocated to each so that the combined total distribution and allocation to each from the sales tax revenues from the original 3% and the additional 1% shall result in the same total amount being distributed and allocated to the County of Monroe and the City of Rochester. This does not in any manner alter the sharing of the original 3%.
The specific legislative action required is to adopt a home rule message resolution for Senate Bill No. S.5087 Entitled "AN ACT to amend the tax law, in relation to the imposition of sales and compensating use taxes by the county of Monroe."

This action will have no impact on the revenues or expenditures of the current Monroe County budget.

I recommend that this matter receive favorable action by Your Honorable Body.

Sincerely,

[Signature]

Maggie Brocks
County Executive
STATE OF NEW YORK

5087

2015-2016 Regular Sessions

IN SENATE

April 30, 2015

Introduced by COMMITTEE ON RULES -- 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 Monroe

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Clause 25 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 210 of the laws of 2013, is amended to read as follows:

(25) the county of Monroe 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 the period beginning December first, nineteen hundred ninety-three and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

Section 2. Notwithstanding the provisions of subdivisions (b) and (c) of section 1262 and section 1262-g of the tax law, net collections, as such term is defined in section 1262 of the tax law, derived from the imposition of sales and compensating use taxes by the county of Monroe at the additional rate of one percent as authorized pursuant to clause (25) of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section one of this act, which are in addition to the current net collections derived from the imposition of such taxes at the three percent rate authorized by the opening paragraph of section 1210 of the tax law, shall be distributed and allocated as follows: for the period of December 1, 2015 through November 30, 2017 in cash, five percent to the school districts in the area of the county outside the city of Rochester, three percent to the towns located within the county, one and one-quarter percent to the villages located within the county, and ninety and three-quarters percent to the city of Rochester and coun-

EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets [ ] is old law to be omitted.
ty of Monroe. The amount of the ninety and three-quarters percent to be
distributed and allocated to the city of Rochester and county of Monroe
shall be distributed and allocated to each so that the combined total
distribution and allocation to each from the sales tax revenues pursuant
to sections 1262 and 1262-g of the tax law and this section shall result
in the same total amount being distributed and allocated to the city of
Rochester and county of Monroe. The amount so distributed and allocated
to the county shall be used for county purposes. The foregoing cash
payments to the school districts shall be allocated on the basis of the
enrolled public school pupils, thereof, as such term is used in subdivi-
sion (b) of section 1262 of the tax law, residing in the county of
Monroe. The cash payments to the towns located within the county of
Monroe shall be allocated on the basis of the ratio which the population
of each town, exclusive of the population of any village or portion
thereof located within a town, bears to the total population of the
towns, exclusive of the population of the villages located within such
towns. The cash payments to the villages located within the county shall
be allocated on the basis of the ratio which the population of each
village bears to the total population of the villages located within the
county. The term population as used in this section shall have the same
meaning as used in subdivision (b) of section 1262 of the tax law.

S 3. The net collections resulting from the additional sales and
compensating use taxes, as authorized by this act, shall not be included
in determining a sales tax increase or decrease as defined in paragraphs
(c) and (d) of subdivision 1 of section 1262-g of the tax law.

S 4. Severability. If any clause, sentence, paragraph, or part of this
act shall be adjudged by any court of competent jurisdiction to be
invalid, such judgment shall not affect, impair or invalidate the
remainder thereof, but shall be confined in its operation to the clause,
sentence, paragraph, section or part thereof directly involved in the
controversy in which such judgment shall have been rendered.

S 5. This act shall take effect immediately.
May 28, 2015

To The Honorable
Monroe County Legislature
407 County Office Building
Rochester, New York 14614

Subject: Home Rule Message for Assembly Bill No. A.7802 Entitled "AN ACT to amend the tax law, in relation to the imposition of sales and compensating use taxes by the county of Monroe"

Honorable Legislators:

I recommend that Your Honorable Body adopt a home rule message in regard to the above bill which will amend Section 1210 of the Tax Law in relation to extending the period for the additional 1% County of Monroe sales tax rate and provide for the distribution of the additional 1% to the County of Monroe, the City of Rochester, and the various towns, villages and suburban school districts. Specifically, the proposed legislation extends the expiration date for the additional 1% County of Monroe sales tax from December 1, 2015 to November 30, 2017.

The net collections derived from the imposition of the additional 1% Monroe County sales tax for the period from December 1, 2015 to November 30, 2017 shall be allocated as follows (this distribution remains unchanged from the current legislation):

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The amount allocated to the County of Monroe and the City of Rochester shall be distributed and allocated to each so that the combined total distribution and allocation to each from the sales tax revenues from the original 3% and the additional 1% shall result in the same total amount being distributed and allocated to the County of Monroe and the City of Rochester. This does not in any manner alter the sharing of the original 3%.
The specific legislative action required is to adopt a home rule message resolution for Assembly Bill No. A. 7802 Entitled “AN ACT to amend the tax law, in relation to the imposition of sales and compensating use taxes by the county of Monroe.”

This action will have no impact on the revenues or expenditures of the current Monroe County budget.

I recommend that this matter receive favorable action by Your Honorable Body.

Sincerely,

Maggie Brooks
County Executive
STATE OF NEW YORK

7802

2015-2016 Regular Sessions

IN ASSEMBLY

May 27, 2015

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

AN ACT to amend the tax law, in relation to the imposition of sales and compensating use taxes by the county of Monroe

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1. Section 1. Clause 25 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 210 of the laws of 2013, is amended to read as follows:

   (25) the county of Monroe 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 the period beginning December first, nineteen hundred ninety-three and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

2. Notwithstanding the provisions of subdivisions (b) and (c) of section 1262 and section 1262-g of the tax law, net collections, as such term is defined in section 1262 of the tax law, derived from the imposition of sales and compensating use taxes by the county of Monroe at the additional rate of one percent as authorized pursuant to clause (25) of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section one of this act, which are in addition to the current net collections derived from the imposition of such taxes at the three percent rate authorized by the opening paragraph of section 1210 of the tax law, shall be distributed and allocated as follows: for the period of December 1, 2015 through November 30, 2017 in cash, five percent to the school districts in the area of the county outside the city of Rochester, three percent to the towns located within the county, one and one-quarter percent to the villages located within the county, and ninety and three-quarters percent to the city of Rochester and county of Monroe. The amount of the ninety and three-quarters percent to be

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distributed and allocated to the city of Rochester and county of Monroe shall be distributed and allocated to each so that the combined total distribution and allocation to each from the sales tax revenues pursuant to sections 1262 and 1262-g of the tax law and this section shall result in the same total amount being distributed and allocated to the city of Rochester and county of Monroe. The amount so distributed and allocated to the county shall be used for county purposes. The foregoing cash payments to the school districts shall be allocated on the basis of the enrolled public school pupils, thereof, as such term is used in subdivision (b) of section 1262 of the tax law, residing in the county of Monroe. The cash payments to the towns located within the county of Monroe shall be allocated on the basis of the ratio which the population of each town, exclusive of the population of any village or portion thereof located within a town, bears to the total population of the towns, exclusive of the population of the villages located within such towns. The cash payments to the villages located within the county shall be allocated on the basis of the ratio which the population of each village bears to the total population of the villages located within the county. The term population as used in this section shall have the same meaning as used in subdivision (b) of section 1262 of the tax law.

S 3. The net collections resulting from the additional sales and compensating use taxes, as authorized by this act, shall not be included in determining a sales tax increase or decrease as defined in paragraphs (c) and (d) of subdivision 1 of section 1262-g of the tax law.

S 4. Severability. If any clause, sentence, paragraph, or part of this act shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, section or part thereof directly involved in the controversy in which such judgement shall have been rendered.

S 5. This act shall take effect immediately.