



Budget & Appropriations Meeting Agenda

Committee Chair: Vedat Gashi

800 Michaelian Office Bldg.
148 Martine Avenue, 8th Floor
White Plains, NY 10601
www.westchesterlegislators.com

Monday, May 15, 2023

1:00 PM

Committee Room

CALL TO ORDER

Joint with Legislation committee.

Please note: Meetings of the Board of Legislators and its committees are held at the Michaelian Office Building, 148 Martine Avenue, White Plains, New York, 10601, and remotely via the WebEx video conferencing system. Legislators may participate in person or via Webex. Members of the public may attend meetings in person at any of its locations, or view it online on the Westchester County Legislature's website: <https://westchestercountyny.legistar.com/> This website also provides links to materials for all matters to be discussed at a given meeting.

MINUTES APPROVAL

I. ITEMS FOR DISCUSSION

1. [2023-214](#) HOME RULE-A6438/S1992

A New York State Home Rule Request Resolution requesting the enactment of Assembly Bill No. A6438/Senate Bill No. S1992 entitled "AN ACT to amend the retirement and social security law, in relation to providing certain death benefits to correction officers, correction officer-sergeants, correction officer-captains, assistant wardens, associate wardens or wardens employed by Westchester County."

Guest: Dept. of Corrections: Commissioner Joseph Spano

2. [2023-215](#) HOME RULE-S6823A/A6246A

A New York State Home Rule Request Resolution requesting the enactment of Senate Bill No. S6823A /Assembly Bill No. A6246A entitled "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."

Guest: Dept. of Finance: Commissioner Karin Hابلow

II. OTHER BUSINESS

III. RECEIVE & FILE

ADJOURNMENT

HOME RULE REQUEST RESOLUTION NO. __ - 2023

RESOLVED, that the Westchester County Board of Legislators approves the making of a Home Rule Request in the following format:

To the Legislature:

Pursuant to Article IX of the Constitution, the County of Westchester requests the enactment of Assembly Bill No. A6438 / Senate Bill No. S1992 entitled "AN ACT to amend the retirement and social security law, in relation to providing certain death benefits to correction officers, correction officer-sergeants, correction officer-captains, assistant wardens, associate wardens or wardens employed by Westchester County."

A necessity exists for the enactment of this legislation because the local government does not have the power to enact such legislation by local law.

Dated: 2023
White Plains, New York

COMMITTEE ON _____

STATE OF NEW YORK

6438

2023-2024 Regular Sessions

IN ASSEMBLY

April 10, 2023

Introduced by M. of A. PHEFFER AMATO -- read once and referred to the
Committee on Governmental Employees

AN ACT to amend the retirement and social security law, in relation to
providing certain death benefits to correction officers, correction
officer-sergeants, correction officer-captains, assistant wardens,
associate wardens or wardens employed by Westchester county

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

1 Section 1. Section 89-e of the retirement and social security law is
2 amended by adding a new subdivision k to read as follows:

3 k. Notwithstanding any provision of law to the contrary, where a
4 correction officer would have been entitled to retire pursuant to this
5 section at the time of his or her death and where his or her death
6 occurs on or after the effective date of the chapter of the laws of two
7 thousand twenty-three that added this subdivision, the beneficiary or
8 beneficiaries may elect to receive, in a lump sum, an amount payable
9 which shall be equal to the pension reserve that would have been estab-
10 lished had the member retired on the date of his or her death, or the
11 value of the death benefit and the reserve-for-increased-take-home-pay,
12 if any, whichever is greater.

13 § 2. The retirement and social security law is amended by adding a new
14 section 606-c to read as follows:

15 § 606-c. Death benefits for correction officers employed by Westches-
16 ter county. a. As used in this section, the term "correction officer"
17 shall mean a person employed by the Westchester county correction
18 department with a title of correction officer, correction officer-ser-
19 geant, correction officer-captain, assistant warden, associate warden or
20 warden.

21 b. Notwithstanding any provision of law to the contrary, where a
22 correction officer would have been entitled to a service retirement
23 benefit at the time of his or her death and where his or her death

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

LBD01825-02-3

1 occurs on or after the effective date of the chapter of the laws of two
2 thousand twenty-three that added this section, the beneficiary or bene-
3 ficiaries may elect to receive, in a lump sum, an amount payable which
4 shall be equal to the pension reserve that would have been established
5 had the member retired on the date of his or her death, or the value of
6 the death benefit and the reserve-for-increased-take-home-pay, if any,
7 whichever is greater.

8 § 3. All past service costs associated with implementing the
9 provisions of this act shall be borne by the county of Westchester and
10 may be amortized over a period of ten years.

11 § 4. Notwithstanding any other provision of law to the contrary, none
12 of the provisions of this act shall be subject to the appropriation
13 requirement of section 25 of the retirement and social security law.

14 § 5. This act shall take effect immediately.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

This bill would modify the in-service death benefit for Westchester County correction officers in Tiers 2 through 6. The in-service death benefit will be the value of the pension reserve as if the member had retired on their date of death.

If this bill is enacted during the 2023 legislative session, we anticipate that there will be an increase of approximately \$110,000 in the annual contributions of Westchester County for the fiscal year ending March 31, 2024. In future years, this cost will vary as the billing rates and salary of the affected members change.

In addition to the annual contributions discussed above, there will be an immediate past service cost of approximately \$812,000 which will be borne by Westchester County as a one-time payment. This estimate assumes that payment will be made on February 1, 2024. If Westchester County elects to amortize this cost over a 10-year period, the cost for the first year including interest would be \$104,000.

These estimated costs are based on 821 affected members employed by Westchester County, with annual salary of approximately \$103 million as of March 31, 2022.

Summary of relevant resources:

Membership data as of March 31, 2022 was used in measuring the impact of the proposed change, the same data used in the April 1, 2022 actuarial valuation. Distributions and other statistics can be found in the 2022 Report of the Actuary and the 2022 Annual Comprehensive Financial Report.

The actuarial assumptions and methods used are described in the 2020, 2021, and 2022 Annual Report to the Comptroller on Actuarial Assumptions, and the Codes, Rules and Regulations of the State of New York: Audit and Control.

The Market Assets and GASB Disclosures are found in the March 31, 2022 New York State and Local Retirement System Financial Statements and Supplementary Information.

This fiscal note does not constitute a legal opinion on the viability of the proposed change nor is it intended to serve as a substitute for the professional judgment of an attorney.

This estimate, dated January 11, 2023, and intended for use only during the 2023 Legislative Session, is Fiscal Note No. 2023-20, prepared by the Actuary for the New York State and Local Retirement System.

STATE OF NEW YORK

1992

2023-2024 Regular Sessions

IN SENATE

January 18, 2023

Introduced by Sens. JACKSON, HARCKHAM, MAYER -- read twice and ordered printed, and when printed to be committed to the Committee on Civil Service and Pensions

AN ACT to amend the retirement and social security law, in relation to providing certain death benefits to correction officers, correction officer-sergeants, correction officer-captains, assistant wardens, associate wardens or wardens employed by Westchester county

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

1 Section 1. Section 89-e of the retirement and social security law is
2 amended by adding a new subdivision k to read as follows:

3 k. Notwithstanding any provision of law to the contrary, where a
4 correction officer would have been entitled to retire pursuant to this
5 section at the time of his or her death and where his or her death
6 occurs on or after the effective date of the chapter of the laws of two
7 thousand twenty-three that added this subdivision, the beneficiary or
8 beneficiaries may elect to receive, in a lump sum, an amount payable
9 which shall be equal to the pension reserve that would have been estab-
10 lished had the member retired on the date of his or her death, or the
11 value of the death benefit and the reserve-for-increased-take-home-pay,
12 if any, whichever is greater.

13 § 2. The retirement and social security law is amended by adding a new
14 section 606-c to read as follows:

15 § 606-c. Death benefits for correction officers employed by Westches-
16 ter county. a. As used in this section, the term "correction officer"
17 shall mean a person employed by the Westchester county correction
18 department with a title of correction officer, correction officer-ser-
19 geant, correction officer-captain, assistant warden, associate warden or
20 warden.

21 b. Notwithstanding any provision of law to the contrary, where a
22 correction officer would have been entitled to a service retirement

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

S

LBD01825-02-3

1 benefit at the time of his or her death and where his or her death
2 occurs on or after the effective date of the chapter of the laws of two
3 thousand twenty-three that added this section, the beneficiary or bene-
4 ficiaries may elect to receive, in a lump sum, an amount payable which
5 shall be equal to the pension reserve that would have been established
6 had the member retired on the date of his or her death, or the value of
7 the death benefit and the reserve-for-increased-take-home-pay, if any,
8 whichever is greater.

9 § 3. All past service costs associated with implementing the
10 provisions of this act shall be borne by the county of Westchester and
11 may be amortized over a period of ten years.

12 § 4. Notwithstanding any other provision of law to the contrary, none
13 of the provisions of this act shall be subject to the appropriation
14 requirement of section 25 of the retirement and social security law.

15 § 5. This act shall take effect immediately.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

This bill would modify the in-service death benefit for Westchester County correction officers in Tiers 2 through 6. The in-service death benefit will be the value of the pension reserve as if the member had retired on their date of death.

If this bill is enacted during the 2023 legislative session, we anticipate that there will be an increase of approximately \$110,000 in the annual contributions of Westchester County for the fiscal year ending March 31, 2024. In future years, this cost will vary as the billing rates and salary of the affected members change.

In addition to the annual contributions discussed above, there will be an immediate past service cost of approximately \$812,000 which will be borne by Westchester County as a one-time payment. This estimate assumes that payment will be made on February 1, 2024. If Westchester County elects to amortize this cost over a 10-year period, the cost for the first year including interest would be \$104,000.

These estimated costs are based on 821 affected members employed by Westchester County, with annual salary of approximately \$103 million as of March 31, 2022.

Summary of relevant resources:

Membership data as of March 31, 2022 was used in measuring the impact of the proposed change, the same data used in the April 1, 2022 actuarial valuation. Distributions and other statistics can be found in the 2022 Report of the Actuary and the 2022 Annual Comprehensive Financial Report.

The actuarial assumptions and methods used are described in the 2020, 2021, and 2022 Annual Report to the Comptroller on Actuarial Assumptions, and the Codes, Rules and Regulations of the State of New York: Audit and Control.

The Market Assets and GASB Disclosures are found in the March 31, 2022 New York State and Local Retirement System Financial Statements and Supplementary Information.

This fiscal note does not constitute a legal opinion on the viability of the proposed change nor is it intended to serve as a substitute for the professional judgment of an attorney.

This estimate, dated January 11, 2023, and intended for use only during the 2023 Legislative Session, is Fiscal Note No. 2023-20, prepared by the Actuary for the New York State and Local Retirement System.

S1992 (ACTIVE) - SUMMARY

Provides for certain death benefits to correction officers, correction officer-sergeants, correction officer-captains, assistant wardens, associate wardens or wardens employed by Westchester county.

S1992 (ACTIVE) - SPONSOR MEMO

BILL NUMBER: S1992

SPONSOR: JACKSON

TITLE OF BILL:

An act to amend the retirement and social security law, in relation to providing certain death benefits to correction officers, correction officer-sergeants, correction officer-captains, assistant wardens, associate wardens or wardens employed by Westchester county

PURPOSE:

The purpose of this bill is to provide a death gamble amortization for correctional officers employed by Westchester County.

SUMMARY OF PROVISIONS:

Section 1 adds a new subdivision k to Section 89-E of the Retirement and Social Security Law that allows correction officer beneficiaries to elect to receive, in a lump sum, an amount payable equal to the pension reserve that would have been established had the correction officer retired on the date of their death, or the value of the death benefit and the reserve-for-increased-take-home-pay, if any, whichever is greater

Section 2 adds a new Section 606-C to the Retirement and Social Security Law that defines death benefits for corrections officers employed by Westchester County.

Section 3 states that all past service costs associated with implementing this bill shall be borne by Westchester County and may be amortized over a period of 10 years.

Section 4 states that none of the provisions of this bill shall be subject to the appropriation requirement of Section 25 of the Retirement and Social Security Law.

Section 5 is the effective date.

JUSTIFICATION:

This bill provides Westchester County correction officers with death gamble benefits. The death gamble was enacted for New York law enforcement officers, firefighters and teachers in 2000 (Chapter 554 of the Laws of 2000) to incentivize public employees who wish to work past retirement age by providing that should the employee pass away before taking retirement, his or her family shall be able to receive the full value of his or her pension benefit. In extending this benefit to Westchester County correction officers, this bill helps both officers and local governments as the County is then able to retain correction officers who may have retired instead of working past normal retirement age.

LEGISLATIVE HISTORY:

2021-2022: S.8448 - Vetoed Memo 132/A.9670 - Vetoed Memo 132

STATE AND LOCAL FISCAL IMPLICATIONS:

See the fiscal note.

EFFECTIVE DATE:

This act shall take effect immediately.

HOME RULE REQUEST RESOLUTION NO. ____ - 2023

RESOLVED, that the Westchester County Board of Legislators approves the making of a Home Rule Request in the following format:

To the Legislature:

Pursuant to Article IX of the Constitution, the County of Westchester requests the enactment of Senate Bill No. S6823A / Assembly Bill No. A6246A entitled "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"

A necessity exists for the enactment of this legislation because the local government does not have the power to enact such legislation by local law.

Dated: 2023
White Plains, New York

COMMITTEE ON _____

STATE OF NEW YORK

6823--A

2023-2024 Regular Sessions

IN SENATE

May 10, 2023

Introduced by Sen. MAYER -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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 section 1 of item EEE of
3 subpart C of part XXX of chapter 58 of the laws of 2020, is amended to
4 read as follows:

5 (42) the county of Westchester is hereby further authorized and
6 empowered to adopt and amend local laws, ordinances or resolutions
7 imposing such taxes at a rate that is one percent additional to the
8 three percent rate authorized above in this paragraph for such county
9 for the period beginning August first, two thousand nineteen and ending
10 November thirtieth, two thousand [~~twenty-three~~] twenty-five;

11 § 2. Subdivision e of section 4 and sections 5, 7 and 16 of chapter
12 272 of the laws of 1991, amending the tax law relating to the method of
13 disposition of sales and compensating use tax revenue in Westchester
14 county and enacting the Westchester county spending limitation act, as
15 amended by section 2 of item EEE of subpart C of part XXX of chapter 58
16 of the laws of 2020, are amended to read as follows:

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

LBD10181-02-3

1 e. "Spending limitation" means the maximum amount of county spending
2 established in county fiscal years 1992, 1993, 1994, 1995, 1996, 1997,
3 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009,
4 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021,
5 2022 [~~and~~], 2023, 2024 and 2025.

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

1 2008, such percentage shall be applied to county personal income for the
2 period January 1, 2005 through December 31, 2005; to determine the
3 spending limitation for the county fiscal year 2009, such percentage
4 shall be applied to county personal income for the period January 1,
5 2006 through December 31, 2006; to determine the spending limitation for
6 the county fiscal year 2010, such percentage shall be applied to county
7 personal income for the period January 1, 2007 through December 31,
8 2007; to determine the spending limitation for the county fiscal year
9 2011, such percentage shall be applied to county personal income for the
10 period January 1, 2008 through December 31, 2008; to determine the
11 spending limitation for the county fiscal year 2012, such percentage
12 shall be applied to county personal income for the period January 1,
13 2009 through December 31, 2009; to determine the spending limitation for
14 the county fiscal year 2013, such percentage shall be applied to county
15 personal income for the period January 1, 2010 through December 31,
16 2010; to determine the spending limitation for the county fiscal year
17 2014, such percentage shall be applied to county personal income for the
18 period January 1, 2011 through December 31, 2011; to determine the
19 spending limitation for the county fiscal year 2015, such percentage
20 shall be applied to county personal income for the period January 1,
21 2012 through December 31, 2012; to determine the spending limitation for
22 county fiscal year 2016, such percentage shall be applied to the county
23 personal income for the period January 1, 2013 through December 31,
24 2013; to determine the spending limitation for the county fiscal year
25 2017, such percentage shall be applied to county personal income for the
26 period January 1, 2014 through December 31, 2014; and to determine the
27 spending limitation for county fiscal year 2018, such percentage shall
28 be applied to the county personal income for the period January 1, 2015
29 through December 31, 2015; to determine the spending limitation for the
30 county fiscal year 2019, such percentage shall be applied to county
31 personal income for the period January 1, 2016 through December 31,
32 2016; and to determine the spending limitation for county fiscal year
33 2020, such percentage shall be applied to the county personal income for
34 the period January 1, 2017 through December 31, 2017; and to determine
35 the spending limitation for the county fiscal year 2021, such percentage
36 shall be applied to county personal income for the period January 1,
37 2018 through December 31, 2018; and to determine the spending limitation
38 for the county fiscal year 2022, such percentage shall be applied to
39 county personal income for the period January 1, 2019 through December
40 31, 2019; and to determine the spending limitation for the county fiscal
41 year 2023, such percentage shall be applied to county personal income
42 for the period January 1, 2020 through December 31, 2020; and to deter-
43 mine the spending limitation for the county fiscal year 2024, such
44 percentage shall be applied to county personal income for the period
45 January 1, 2021 through December 31, 2021; and to determine the spending
46 limitation for the county fiscal year 2025, such percentage shall be
47 applied to county personal income for the period January 1, 2022 through
48 December 31, 2022.

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

52 § 7. Mandatory tax reduction. In the event that the county spending
53 subject to the spending limitation exceeds such limitation in the adop-
54 tive county budget for county fiscal year 1992, 1993, 1994, 1995, 1996,
55 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008,
56 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020,

1 2021, 2022 [~~or~~], 2023, 2024 or 2025 then section 1262-b of the tax law
2 shall be repealed.

3 § 16. This act shall take effect immediately, provided, however, that
4 sections one through seven of this act shall be in full force and effect
5 until November 30, [~~2023~~] 2025.

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

STATE OF NEW YORK

6246--A

2023-2024 Regular Sessions

IN ASSEMBLY

April 3, 2023

Introduced by M. of A. PRETLOW -- read once and referred to the Committee on Ways and Means -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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 section 1 of item EEE of
3 subpart C of part XXX of chapter 58 of the laws of 2020, is amended to
4 read as follows:

5 (42) the county of Westchester is hereby further authorized and
6 empowered to adopt and amend local laws, ordinances or resolutions
7 imposing such taxes at a rate that is one percent additional to the
8 three percent rate authorized above in this paragraph for such county
9 for the period beginning August first, two thousand nineteen and ending
10 November thirtieth, two thousand [~~twenty-three~~] twenty-five;

11 § 2. Subdivision e of section 4 and sections 5, 7 and 16 of chapter
12 272 of the laws of 1991, amending the tax law relating to the method of
13 disposition of sales and compensating use tax revenue in Westchester
14 county and enacting the Westchester county spending limitation act, as
15 amended by section 2 of item EEE of subpart C of part XXX of chapter 58
16 of the laws of 2020, are amended to read as follows:

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

LBD10181-03-3

1 e. "Spending limitation" means the maximum amount of county spending
2 established in county fiscal years 1992, 1993, 1994, 1995, 1996, 1997,
3 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009,
4 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021,
5 2022 [~~and~~], 2023, 2024 and 2025.

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

1 2008, such percentage shall be applied to county personal income for the
2 period January 1, 2005 through December 31, 2005; to determine the
3 spending limitation for the county fiscal year 2009, such percentage
4 shall be applied to county personal income for the period January 1,
5 2006 through December 31, 2006; to determine the spending limitation for
6 the county fiscal year 2010, such percentage shall be applied to county
7 personal income for the period January 1, 2007 through December 31,
8 2007; to determine the spending limitation for the county fiscal year
9 2011, such percentage shall be applied to county personal income for the
10 period January 1, 2008 through December 31, 2008; to determine the
11 spending limitation for the county fiscal year 2012, such percentage
12 shall be applied to county personal income for the period January 1,
13 2009 through December 31, 2009; to determine the spending limitation for
14 the county fiscal year 2013, such percentage shall be applied to county
15 personal income for the period January 1, 2010 through December 31,
16 2010; to determine the spending limitation for the county fiscal year
17 2014, such percentage shall be applied to county personal income for the
18 period January 1, 2011 through December 31, 2011; to determine the
19 spending limitation for the county fiscal year 2015, such percentage
20 shall be applied to county personal income for the period January 1,
21 2012 through December 31, 2012; to determine the spending limitation for
22 county fiscal year 2016, such percentage shall be applied to the county
23 personal income for the period January 1, 2013 through December 31,
24 2013; to determine the spending limitation for the county fiscal year
25 2017, such percentage shall be applied to county personal income for the
26 period January 1, 2014 through December 31, 2014; and to determine the
27 spending limitation for county fiscal year 2018, such percentage shall
28 be applied to the county personal income for the period January 1, 2015
29 through December 31, 2015; to determine the spending limitation for the
30 county fiscal year 2019, such percentage shall be applied to county
31 personal income for the period January 1, 2016 through December 31,
32 2016; and to determine the spending limitation for county fiscal year
33 2020, such percentage shall be applied to the county personal income for
34 the period January 1, 2017 through December 31, 2017; and to determine
35 the spending limitation for the county fiscal year 2021, such percentage
36 shall be applied to county personal income for the period January 1,
37 2018 through December 31, 2018; and to determine the spending limitation
38 for the county fiscal year 2022, such percentage shall be applied to
39 county personal income for the period January 1, 2019 through December
40 31, 2019; and to determine the spending limitation for the county fiscal
41 year 2023, such percentage shall be applied to county personal income
42 for the period January 1, 2020 through December 31, 2020; and to deter-
43 mine the spending limitation for the county fiscal year 2024, such
44 percentage shall be applied to county personal income for the period
45 January 1, 2021 through December 31, 2021; and to determine the spending
46 limitation for the county fiscal year 2025, such percentage shall be
47 applied to county personal income for the period January 1, 2022 through
48 December 31, 2022.

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

52 § 7. Mandatory tax reduction. In the event that the county spending
53 subject to the spending limitation exceeds such limitation in the adop-
54 tive county budget for county fiscal year 1992, 1993, 1994, 1995, 1996,
55 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008,
56 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020,

1 2021, 2022 [~~or~~], 2023, 2024 or 2025 then section 1262-b of the tax law
2 shall be repealed.

3 § 16. This act shall take effect immediately, provided, however, that
4 sections one through seven of this act shall be in full force and effect
5 until November 30, [~~2023~~] 2025.

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