

HOME RULE REQUEST RESOLUTION NO. ____-2025

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. 6427/Senate Bill No. 5731 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: March 31, 2025
White Plains, New York

Colin O'Brien
Ken [unclear]
[unclear]
Benjamin Boykin

Nancy [unclear]
[unclear]
[unclear]
Colin O'Brien
David Buller
John [unclear]
[unclear]

COMMITTEES ON
Legislation Budget & Appropriations

Dated: March 31, 2025

White Plains, New York

The following members attended the meeting remotely and approved this item out of Committee with an affirmative vote. Their electronic signature was authorized and is below.

Emiliana May

COMMITTEE ON

Legislation

STATE OF NEW YORK

6427

2025-2026 Regular Sessions

IN ASSEMBLY

March 4, 2025

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

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,
18 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009,

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

LBD10282-01-5

1 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021,
2 2022, 2023, 2024 ~~[and]~~, 2025, 2026 and 2027.

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

percentage shall be applied to county personal income for the period January 1, 2006 through December 31, 2006; to determine the spending limitation for the county fiscal year 2010, such percentage shall be applied to county personal income for the period January 1, 2007 through December 31, 2007; to determine the spending limitation for the county fiscal year 2011, such percentage shall be applied to county personal income for the period January 1, 2008 through December 31, 2008; to determine the spending limitation for the county fiscal year 2012, such percentage shall be applied to county personal income for the period January 1, 2009 through December 31, 2009; to determine the spending limitation for the county fiscal year 2013, such percentage shall be applied to county personal income for the period January 1, 2010 through December 31, 2010; to determine the spending limitation for the county fiscal year 2014, such percentage shall be applied to county personal income for the period January 1, 2011 through December 31, 2011; to determine the spending limitation for the county fiscal year 2015, such percentage shall be applied to county personal income for the period January 1, 2012 through December 31, 2012; to determine the spending limitation for county fiscal year 2016, such percentage shall be applied to the county personal income for the period January 1, 2013 through December 31, 2013; to determine the spending limitation for the county fiscal year 2017, such percentage shall be applied to county personal income for the period January 1, 2014 through December 31, 2014; and to determine the spending limitation for county fiscal year 2018, such percentage shall be applied to the county personal income for the period January 1, 2015 through December 31, 2015; to determine the spending limitation for the county fiscal year 2019, such percentage shall be applied to county personal income for the period January 1, 2016 through December 31, 2016; and to determine the spending limitation for county fiscal year 2020, such percentage shall be applied to the county personal income for the period January 1, 2017 through December 31, 2017; and to determine the spending limitation for the county fiscal year 2021, such percentage shall be applied to county personal income for the period January 1, 2018 through December 31, 2018; and to determine the spending limitation for the county fiscal year 2022, such percentage shall be applied to county personal income for the period January 1, 2019 through December 31, 2019; and to determine the spending limitation for the county fiscal year 2023, such percentage shall be applied to county personal income for the period January 1, 2020 through December 31, 2020; and to determine the spending limitation for the county fiscal year 2024, such percentage shall be applied to county personal income for the period January 1, 2021 through December 31, 2021; and to determine the spending limitation for the county fiscal year 2025, such percentage shall be applied to county personal income for the period January 1, 2022 through December 31, 2022; and to determine the spending limitation for the county fiscal year 2026, such percentage shall be applied to county personal income for the period January 1, 2023 through December 31, 2023; and to determine the spending limitation for the county fiscal year 2027, such percentage shall be applied to county personal income for the period January 1, 2024 through December 31, 2024.

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

§ 7. Mandatory tax reduction. In the event that the county spending subject to the spending limitation exceeds such limitation in the adop-

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

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

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

A06427 Memo:

**NEW YORK STATE ASSEMBLY
MEMORANDUM IN SUPPORT OF LEGISLATION
submitted in accordance with Assembly Rule III, Sec 1(f)**

BILL NUMBER: A6427

SPONSOR: Paulin

TITLE OF BILL:

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

PURPOSE OF BILL:

This bill extends the expiration of the provisions of the Westchester County spending limitation act from November 30, 2025 to November 30, 2027.

SUMMARY OF SPECIFIC PROVISIONS:

Section 1 amends clause 42 of subparagraph i of the opening paragraph of section 1210 of the tax law to extend the authorization of Westchester County to impose an additional one percent tax rate, from November 30, 2025 to November 30, 2027.

Section 2 amends subdivision e of section 4 and sections 5, 7 and 16 of chapter 272 of the laws of 1991, amending the tax law in relating to the method of disposition of sales and compensating use tax revenue in Westchester County and enacting

the Westchester County spending limitation act, as amended by section 1 of part DD of chapter 118 of the laws of 2001 to extend the expiration thereof from November 30, 2025 to November 30, 2027.

Section 3 sets the effective date.

JUSTIFICATION:

The additional one percent sales tax authorization and extension of the Westchester County spending limitation was most recently provided for through 2025 by chapter 272 of the laws of 2023. This bill provides an additional two-year extension. Since its inception, the sales tax has been a vitally, important source of revenue to the county, its local governments, and school districts.

Providing for the extension of this provision during this legislative session will enable the County of Westchester, and the various local governments, and school districts that rely on the revenues generated from the sales and compensating use tax to more appropriately plan their budgets for the coming fiscal years.

LEGISLATIVE HISTORY:

A.6246a, Ch. 272 of 2023 / Same as S.6823a, Ch. 272 of 2023

FISCAL IMPLICATIONS:

No cost to state and positive fiscal impact to Westchester County, its municipal governments, and school districts,

EFFECTIVE DATE:

Immediately.