

TO: HONORABLE BOARD OF LEGISLATORS  
COUNTY OF WESTCHESTER

The Committee is in receipt of “AN ACT of the Westchester County Board of Legislators extending the imposition of the additional rate of sales and compensating use taxes in accordance with Article 29 of the Tax Law of the State of New York.”

By Act 119-2019, your Honorable Board exercised the authority granted by the New York State Legislature to raise Westchester County’s sales and compensating use taxes from 3% to 4%, by amending Act No. 77-1971, as amended by Act Nos. 117-1981, 105-1991, and 14-2004. By Chapter 272 of the Laws of 2023, the State extended the period of authorization for the increase in the County’s sales and compensating use taxes until November 30, 2025.

Your Committee is informed that the attached legislation will effectuate the extension of the increase in the sales and compensating use taxes for the period permitted by the State. The New York State Department of Taxation and Finance has reviewed and approved the attached legislation.

Your Committee is informed that the proposed project does not meet the definition of an action under New York State Environmental Quality Review Act (“SEQRA”) and its implementing regulations 6 NYCRR Part 617. Please refer to the memorandum from the Department of Planning, dated January 12, 2023, which is on file with the Clerk of the Board of Legislators. Your Committee concurs in this conclusion.

The Committee, after careful consideration, recommends the adoption of this Act.

Dated: July 31<sup>st</sup> 2023  
White Plains, New York

James B. Jones  
HJR

Wm. R. M. A.

W. W.

Cath. Park

Colin M.

Nancy S.

Robert J. C.

Wm. R. M. A.  
Colin M.  
Nancy S.  
Benjamin P.  
Robert J. C.

COMMITTEE ON

Budget & Appropriations

Legislation

Dated: July 31, 2023  
White Plains, New York

A handwritten signature in black ink, appearing to read "Dan J. ...".

**COMMITTEE ON**

Legislation

# FISCAL IMPACT STATEMENT

SUBJECT: Sales Tax Extender  NO FISCAL IMPACT PROJECTED

## OPERATING BUDGET IMPACT

To Be Completed by Submitting Department and Reviewed by Budget

### SECTION A - FUND

GENERAL FUND  AIRPORT FUND  SPECIAL DISTRICTS FUND

### SECTION B - EXPENSES AND REVENUES

Total Current Year Expense \$ (7,225,000)

Total Current Year Revenue \$ (24,080,000)

Source of Funds (check one):  Current Appropriations  Transfer of Existing Appropriations

Additional Appropriations  Other (explain)

Identify Accounts: 101-52-2102-5100 Municipal Sales Tax Distribution

101-52-1000-9032 Sales and Use Tax Revenue

Potential Related Operating Budget Expenses: Annual Amount \_\_\_\_\_

Describe: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Potential Related Operating Budget Revenues: Annual Amount \_\_\_\_\_

Describe: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Anticipated Savings to County and/or Impact on Department Operations:

Current Year: \_\_\_\_\_  
\_\_\_\_\_

Next Four Years: 1/1/2024-12/31/24: (\$192,645,000) Loss in sales tax collections, (\$57,800,000)

Reduction in Municipal Sales Tax Distribution Expense. 01/01/2025-11/30/2025: (\$171,500,000)

Loss in sales tax collections, (\$51,500,000) Reduction in Municipal Sales Tax Distribution  
Expense.

Prepared by: Michael Dunn

Title: Senior Budget Analyst

Department: Budget

Date: July 20, 2023

Reviewed By: 

Budget Director

Date: 7/21/23

ACT NO. \_\_\_\_ - 2023

AN ACT of the Westchester County Board of Legislators extending the imposition of the additional rate of sales and compensating use taxes in accordance with Article 29 of the Tax Law of the State of New York

Be it enacted by the Board of Legislators of the County of Westchester, as follows:

§ 1. Act No 77-1971, enacted by the Board of Legislators of the County of Westchester, imposing sales and compensating use taxes, as amended, is amended by modifying section 4-A (added by Act 119-2019) to read as follows:

SECTION 4-A. Imposition of additional rate of sales and compensating use taxes.  
Pursuant to the authority of section 1210 of the Tax Law, in addition to the sales and compensating use taxes imposed by sections 2 and 4 of this act, there is hereby imposed and there shall be paid an additional one percent rate of such sales and compensating use taxes in the area of the County outside the cities of Mount Vernon, New Rochelle, White Plains, and Yonkers, beginning August 1, 2019. Such additional taxes shall be identical to the taxes imposed by such sections 2 and 4 and shall be administered and collected in the same manner as such taxes. All of the provisions of this act relating or applicable to the administration and collection of the taxes imposed by such sections 2 and 4 shall apply to the additional taxes imposed by this section, including the applicable transitional provisions, limitations, special provisions, exemptions, exclusions, refunds and credits as are set forth in this act, with the same force and effect as if those provisions had been incorporated in full into this section and had expressly referred to the additional taxes imposed by this section. This section shall expire on November 30, 20235.

§ 2. Effective date. This enactment shall take effect immediately.