

ACT 173 - 2025

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 191 of the Laws of 2025, the State extended the period of authorization for the increase in the County's sales and compensating use taxes until November 30, 2027.

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 14, 2025, 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 30, 2025
White Plains, New York

Handwritten signatures:
James B. Kelly
David G. L. [unclear]
James B. Kelly
Pat A. [unclear]
Lyn [unclear]
Willie [unclear]

Budget & Appropriations

COMMITTEES ON

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 \$ (7,793,086)

Total Current Year Revenue \$ (25,976,954)

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

☐ Additional Appropriations

☒ Other (explain)

Identify Accounts: 101-52-1000-9032 Sales and Use Tax Revenue ; 101-52-2102-5100 Municipal

Sales Tax Distribution

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: 1/1/2026-12/31/2026 : Revenue Loss: \$207,815,000 ; Expense Loss: 62,344,689

1/1/2027 - 11/30/2027: Revenue Loss: \$184,945,000 ; Expense Loss: \$55,485,000

Prepared by: Michael Dunn

Title: Senior Budget Analyst

Department: Budget

Date: July 29, 2025

Reviewed By: 

Budget Director

Date: 7/29/25

ACT NO. 173 - 2025

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, 2026.

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

STATE OF NEW YORK)
) ss.
WESTCHESTER COUNTY)

I HEREBY CERTIFY that I have compared the foregoing Act, Act No. 173 - 2025, with the original on file in my office, and that the same is a correct transcript therefrom, and of the whole, of the said original Act, which was duly adopted by the County Board of Legislators, of the County of Westchester on August 4, 2025, and approved by the County Executive on August 4, 2025.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Corporate Seal of said County Board of Legislators on this 4th day of August, 2025.



Malika Vanderberg

The Clerk of the Westchester County
Board of Legislators

County of Westchester, New York

