

Legislation Meeting Agenda



Committee Chair: Colin Smith

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

Monday, March 31, 2025

1:00 PM

Committee Room

Joint with PWT

CALL TO ORDER

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.

Legislator Emiljana Ulaj will be participating remotely from 520 White Plains Road, Tarrytown, NY 10591.

Legislator Colin Smith will be participating remotely from 1132 Main Street, Suite 1, Peekskill, NY 10566.

MINUTES APPROVAL

Monday, March 24, 2025

I. ITEMS FOR DISCUSSION

1. [2025-109](#) LL - Responsible Bidder Legislation

A LOCAL LAW amending the Laws of Westchester County by adding a new Article IV to Chapter 233, entitled 'Board of Acquisition and Contract', regarding requirements for lowest responsible bidding on County public work projects.

Joint with Public Works & Transportation committee

Guests: Law Dept.: County Attorney John Nonna and Associate County Attorney Shawna MacLeod

2. [2025-119](#) HOME RULE-A6427-Amendment to the Westchester County Spending Limitation Act

Forwarding a New York State Home Rule Request Resolution requesting "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."

COMMITTEE REFERRAL: COMMITTEES ON BUDGET & APPROPRIATIONS AND LEGISLATION

Joint with Budget & Appropriations committee

Guests: Law Dept.: Justin Adin, Chief Deputy County Attorney; Budget Dept.: Larry Soule, Budget Director

II. OTHER BUSINESS

III. RECEIVE & FILE

ADJOURNMENT

Vedat Gashi

Chairman of the Board
Legislator, 4th District



TO: Hon. Colin Smith
Chair, Legislation

Erika Pierce
Chair, Public Works & Transportation

FROM: Hon. Vedat Gashi
Chairman of the Board

A handwritten signature in black ink, reading 'Vedat Gashi', is placed to the right of the 'FROM' line.

DATE: March 14, 2025

RE: PH and LL – Responsible Bidder Legislation

As Chairman of the Board of Legislators, I am placing the below items directly into the Committees on Legislation and Public Works & Transportation.

Thank you.

(ID: 2025-108) **PH – Responsible Bidder Legislation**

A RESOLUTION to set a Public Hearing on "A LOCAL LAW amending the Laws of Westchester County by adding a new Article IV to Chapter 233, entitled 'Board of Acquisition and Contract', regarding requirements for lowest responsible bidding on County public work projects." [Public Hearing set for _____, 2025 at _____ .m.]. LOCAL LAW INTRO: 2025-109.

(ID: 2025-109) **LL - Responsible Bidder Legislation**

A LOCAL LAW amending the Laws of Westchester County by adding a new Article IV to Chapter 233, entitled 'Board of Acquisition and Contract', regarding requirements for lowest responsible bidding on County public work projects.

CC: Jill Axelrod
Marcello Figueroa
Dayana Gomez
Dylan Tragni
Sunday Vanderberg

LOCAL LAW INTRO. NO. - 2025

A LOCAL LAW amending the Laws of Westchester County by adding a new Article IV to Chapter 233, entitled 'Board of Acquisition and Contract,' regarding requirements for lowest responsible bidding on County public work projects.

BE IT ENACTED by the County Board of the County of Westchester as follows:

Section 1. A new Article IV is hereby added to Chapter 233 of the Laws of Westchester County to read as follows:

CHAPTER 233, Article IV. - Lowest Responsible Bidder for Public Work

Sec. 233.501. Short Title.

Sec. 233.511. Applicability.

Sec. 233.521. Definitions.

Sec. 233.531. Determination of Lowest Responsible Bidder; Provisional Determinations of Non-responsibility.

Sec. 233.541. Notice to Bidder Regarding Provisional Determination of Non-responsibility.

Sec. 233.551. Final Determination.

Sec. 233.561. Contractor's Ongoing Responsibility.

Sec. 233.571. Recordkeeping.

Sec. 233.581. Severability.

Sec. 233.501. Short Title.

This Article shall be known as and may be cited as the "Lowest Responsible Bidder for Public Work Law."

Sec. 233.511. Applicability.

This Local Law shall apply to public work projects subject to, and not otherwise excepted from, the competitive bidding requirements of New York State General Municipal Law section 103(1) and the Laws of Westchester County section 161.11(3).

Sec. 233.521. Definitions.

1. Bidder: Any individual, sole proprietor, partnership, firm, corporation, limited liability company, association, or other legal entity that responds to requests for bids issued by the County for public work pursuant to New York State General Municipal Law section 103(1) and the Laws of Westchester County section 161.11(3).
2. Commissioner: The Commissioner of the County Department that is requesting bids, and/or the Commissioner's designee.
3. Contractor: Any individual, sole proprietor, partnership, firm, corporation, limited liability company, association, or other legal entity that enters into a contract with the County for public work following the award of such contract under New York State General Municipal Law section 103(1) and the Laws of Westchester County section 161.11(3).
4. Principal: Any individual, sole proprietor, partnership, firm, corporation, limited liability company, association, or other legal entity that holds an ownership interest of 10 percent or more in the Bidder or Contractor.
5. Provisional Determination: The initial, non-final determination about a Bidder's Responsibility, which is made by the Commissioner.
6. Responsibility: The financial ability, legal capacity, integrity, and past performance of a Bidder or Contractor, and its compliance with applicable laws and regulations.
7. Responsibility Questionnaire:
 - a. A questionnaire, as may be amended from time to time, that is applicable to the public work project and the Bidder.
 - b. The applicable questionnaire requires Bidders to answer questions demonstrating the Bidders' financial ability, legal capacity, integrity, past performance on municipal or other government contracts, and compliance with applicable laws and regulations.

- c. Such Responsibility Questionnaire shall be certified by an owner or official of the Bidder.
- 8. Responsive: A Bidder's meeting the minimum specifications or requirements as prescribed in the request for bids.

Sec. 233.531. Determination of Lowest Responsible Bidder; Provisional Determinations of Non-responsibility.

- 1. Whenever any contract for public work is bid pursuant to General Municipal Law section 103(1) and the Laws of Westchester County section 161.11(3), the County shall include the relevant Responsibility Questionnaire as part of the request for the bid, along with the other relevant bid documents.
- 2. Only bids including a completed Responsibility Questionnaire and all other necessary documentation will be considered for the relevant contract by the County. The submission of a bid shall establish that the Bidder received all necessary documents, including, but not limited to, the Responsibility Questionnaire. Failure to submit the completed Responsibility Questionnaire with the bid documents shall render the bid non-responsive.
- 3. The Commissioner shall determine whether the apparent lowest Bidder is responsible after the Commissioner's review and consideration of, as applicable, the following:
 - a. the bid documents;
 - b. the information provided by the Bidder in the completed Responsibility Questionnaire;
 - c. material information regarding the financial ability, legal capacity, integrity, and past performance of the Bidder;

- d. information collected pursuant to this and other New York State and Local Laws, including the list described in Section 233.571 of this Chapter; and
 - e. county and state executive orders and rules and regulations, including the “Guidelines for Responsibility Determinations,” set forth in New York Codes, Rules and Regulations, Title 9, Section 4.170.
4. In the event of any of the following, the Commissioner shall make a Provisional Determination that the Bidder is not responsible:
- a. the Bidder is found to have falsified any material information on a submitted Responsibility Questionnaire;
 - b. the Bidder fails to properly disclose any material information on a submitted Responsibility Questionnaire;
 - c. the Bidder has committed or been found guilty of a willful violation of a provision of the New York State Labor Law within the preceding thirty-six (36) months, as determined by the State Department of Labor or a court of competent jurisdiction; and/or
 - d. any Principal of the Bidder is or was a Principal of any other business entity that has committed or been found guilty of a willful violation of the New York State Labor Law within the preceding thirty-six (36) months, as determined by the State Department of Labor or a court of competent jurisdiction.
5. Upon a Provisional Determination by the Commissioner that the apparent lowest Bidder is not responsible, (a) the Commissioner shall provide the reasons therefor in a memorandum to the Board of Acquisition and Contract (“A&C”), and append any documentation in support of the Provisional Determination to the memorandum, and (b) sections 233.541 and 233.551 of this Article shall apply.

Sec. 233.541. Notice to Bidder Regarding Provisional Determination of Non-responsibility.

1. When a Provisional Determination is made that the Bidder is not responsible, A&C shall notify the respective Bidder of the Provisional Determination of non-responsibility, in writing, stating the reasons therefor, and shall provide the apparent lowest Bidder with copies of any supporting materials, including those that the Commissioner has submitted to A&C in support of the Commissioner's Provisional Determination of Bidder non-responsibility (hereafter, the "Notice").
2. The Notice shall set forth a date, time, and place for the apparent lowest Bidder to appear and be heard on the issue of non-responsibility before A&C (the "Appearance Date"), and the Notice must advise that the Bidder shall have the opportunity to rebut the Provisional Determination either (a) in-person before A&C on the date set forth in the Notice, with or without counsel; and/or (b) upon the submission of a written response and any supporting documentation at least three (3) days prior to the date set forth in the Notice.
3. No fewer than ten (10) days before the Appearance Date set forth in the Notice for the apparent lowest Bidder to appear and be heard on the issue of non-responsibility before A&C, the Notice shall be either: (a) personally served on the Bidder; (b) sent via overnight mail to the mailing address provided by the Bidder, by a carrier that provides proof of delivery; or (c) sent via e-mail to the e-mail address provided by the Bidder.

Sec. 233.551. Final Determination.

1. The Bidder may respond to the Notice regarding the Provisional Determination as follows:

- a. On the Appearance Date, at the time and place set forth in the Notice, a representative of the Bidder may appear in person before A&C, with or without counsel; and/or
 - b. At least three (3) days before the Appearance Date, the Bidder may submit a written response and any supporting documentation.
2. No fewer than six (6) days after the Appearance Date set forth in the Notice of the Provisional Determination of non-responsibility, A&C shall make a final determination, via resolution (the “Resolution”), regarding the Responsibility of the apparent low Bidder (the “Final Determination”). In making a Final Determination, A&C shall review and consider, as applicable, the following:
 - a. the bid documents;
 - b. the information provided by the Bidder in the completed Responsibility Questionnaire;
 - c. material information regarding the financial ability, legal capacity, integrity, and past performance of the Bidder;
 - d. information collected pursuant to this and other New York State and Local Laws, including the list described in Section 233.571 of this Chapter;
 - e. county and state executive orders and rules and regulations, including the “Guidelines for Responsibility Determinations,” set forth in New York Codes, Rules and Regulations, Title 9, Section 4.170; and
 - f. any information provided by the Bidder pursuant to the process set forth in paragraph 1 of this section (Sec. 233.551(1)).
3. Within five (5) business days of the Final Determination, A&C shall notify the Commissioner and the Bidder of the Final Determination by providing a copy of the

Resolution to: (a) the Commissioner, via e-mail, inter-office mail, personal delivery, or other means; and (b) the Bidder, via either (i) personal service on the Bidder or (ii) overnight mail to the mailing address provided by the Bidder, by a carrier that provides proof of delivery.

4. If the Final Determination of A&C deems the apparent lowest Bidder to be non-responsible:
 - a. The Final Determination may be appealed by the Bidder pursuant to Article 78 of the New York Civil Practice Law and Rules.
 - b. As soon as practicable after notification of the Final Determination, and regardless of whether the Bidder has appealed the Final Determination, the Commissioner shall review the next lowest Bidder for the public work project to determine whether such Bidder is responsible, until a lowest responsible Bidder is determined through the process set forth above in Sections 233.531(3)–(5), 233.541, and 233.551.

Sec. 233.561. Contractor's Ongoing Responsibility.

1. Following the award of the contract to the lowest responsible Bidder, the Contractor shall at all times during the contract term remain responsible.
2. At all times during the contract term, the Contractor shall have a duty to disclose to the Commissioner (a) any violations by the Contractor of local, state, or federal law, as determined by an administrative agency or a court of competent jurisdiction; and (b) any allegations of violations by the Contractor of local, state, or federal law, as alleged in any filed civil complaint, criminal indictment, or criminal complaint.
3. The Contractor shall, as may be requested by the Commissioner, provide information to the Commissioner about the Contractor's continuing legal authority to do business in New York State; its integrity; its experience, ability, prior performance, and organizational and financial capacity.

4. If the Contractor fails to comply with the requirements of paragraph 1-3 of this section, in addition to any sanctions available under the contract, the Contractor may be subject to sanctions including, but not limited to: (a) temporary suspension of work on the public work project until the Contractor complies with the requirements of paragraph 1 of this section; and/or (b) withholding by the County of payments due under the contract until the Contractor complies with the requirements of paragraph 1 of this section.
5. The Commissioner shall, upon receipt of the information listed in paragraphs 2 and/or 3 of this section, conduct an investigation into whether the Contractor is responsible in accordance with the procedure set forth above in Section 233.531(3)-(5).
6. If the Commissioner makes a Provisional Determination that the Contractor is not responsible, and, following the process outlined in sections 233.541 and 233.551 above and the Contractor's opportunity to be heard, A&C makes a Final Determination that the Contractor is not responsible, then A&C may, through resolution, determine that the Contractor is in default with respect to the awarded contract.

Sec. 233.571. Recordkeeping.

A&C shall keep an accurate list of all Bidders and Contractors who have been deemed to be not responsible through a Final Determination of A&C. This list shall be for informational purposes only, and the inclusion of an entity on the list shall not bar the entity from bidding on or being awarded a County contract. Such non-responsible entities shall remain on the list for a period of no fewer than five (5) years, unless a court of competent jurisdiction determines that the County's non-responsibility determination was in error.

Sec. 233.581. Severability.

If any clause, sentence, paragraph, section, or part of this local law 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.

Section 2.

The Clerk of the Board shall cause a notice of this Local Law to be published at least once a week for two successive weeks, the first publication of which shall be had within ten days after such local law is adopted, in the official newspapers published in the County of Westchester, said notice to contain the number, date of adoption and a true copy of the Local Law, and a statement that this Local Law changes a provision of law relating to public bidding and/or contracts, and is therefore subject to the provisions of Sections 209.171(2) and 209.181 of the Laws of Westchester County, providing for a permissive referendum.

Section 3.

This Local Law shall take effect sixty (60) days after its adoption, subject to the provisions of Section 209.181 of the Laws of Westchester County.

SCM-3/20/2025



Kenneth W. Jenkins
County Executive

March 19, 2025

Westchester County Board of Legislators
800 Michaelian Office Building
148 Martine Avenue
White Plains, New York 10601

Dear Honorable Members of the Board of Legislators:

Attached hereto for your consideration is "A Home Rule Requesting an amendment to the Westchester County Spending Limitation Act."

This proposed Home Rule Resolution will allow Westchester County's partners in state government to move forwards with legislation reauthorizing Westchester's sales tax, a crucial stream of revenue for the County which has allowed us to deliver high quality services and advance crucial public infrastructure for Westchester's residents.

I recommend the approval of the attached Home Rule Resolution.

Sincerely,

A handwritten signature in blue ink, appearing to be "KWJ", written over a horizontal line.

Kenneth W. Jenkins
County Executive
KJ/nn
Attachments

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: 2025
White Plains, New York

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

1 percentage shall be applied to county personal income for the period
2 January 1, 2006 through December 31, 2006; to determine the spending
3 limitation for the county fiscal year 2010, such percentage shall be
4 applied to county personal income for the period January 1, 2007 through
5 December 31, 2007; to determine the spending limitation for the county
6 fiscal year 2011, such percentage shall be applied to county personal
7 income for the period January 1, 2008 through December 31, 2008; to
8 determine the spending limitation for the county fiscal year 2012, such
9 percentage shall be applied to county personal income for the period
10 January 1, 2009 through December 31, 2009; to determine the spending
11 limitation for the county fiscal year 2013, such percentage shall be
12 applied to county personal income for the period January 1, 2010 through
13 December 31, 2010; to determine the spending limitation for the county
14 fiscal year 2014, such percentage shall be applied to county personal
15 income for the period January 1, 2011 through December 31, 2011; to
16 determine the spending limitation for the county fiscal year 2015, such
17 percentage shall be applied to county personal income for the period
18 January 1, 2012 through December 31, 2012; to determine the spending
19 limitation for county fiscal year 2016, such percentage shall be applied
20 to the county personal income for the period January 1, 2013 through
21 December 31, 2013; to determine the spending limitation for the county
22 fiscal year 2017, such percentage shall be applied to county personal
23 income for the period January 1, 2014 through December 31, 2014; and to
24 determine the spending limitation for county fiscal year 2018, such
25 percentage shall be applied to the county personal income for the period
26 January 1, 2015 through December 31, 2015; to determine the spending
27 limitation for the county fiscal year 2019, such percentage shall be
28 applied to county personal income for the period January 1, 2016 through
29 December 31, 2016; and to determine the spending limitation for county
30 fiscal year 2020, such percentage shall be applied to the county
31 personal income for the period January 1, 2017 through December 31,
32 2017; and to determine the spending limitation for the county fiscal
33 year 2021, such percentage shall be applied to county personal income
34 for the period January 1, 2018 through December 31, 2018; and to deter-
35 mine the spending limitation for the county fiscal year 2022, such
36 percentage shall be applied to county personal income for the period
37 January 1, 2019 through December 31, 2019; and to determine the spending
38 limitation for the county fiscal year 2023, such percentage shall be
39 applied to county personal income for the period January 1, 2020 through
40 December 31, 2020; and to determine the spending limitation for the
41 county fiscal year 2024, such percentage shall be applied to county
42 personal income for the period January 1, 2021 through December 31,
43 2021; and to determine the spending limitation for the county fiscal
44 year 2025, such percentage shall be applied to county personal income
45 for the period January 1, 2022 through December 31, 2022; and to deter-
46 mine the spending limitation for the county fiscal year 2026, such
47 percentage shall be applied to county personal income for the period
48 January 1, 2023 through December 31, 2023; and to determine the spending
49 limitation for the county fiscal year 2027, such percentage shall be
50 applied to county personal income for the period January 1, 2024 through
51 December 31, 2024.

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

55 § 7. Mandatory tax reduction. In the event that the county spending
56 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.

**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.