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Introduced by County Executive

**LOCAL LAW NO. 8-2023**

A LOCAL LAW AMENDING LOCAL LAW NO. 18-1984, AS LAST AMENDED BY LOCAL LAW NO. 8-2020 AND AS INCORPORATED IN CHAPTER 4 OF TITLE 9 OF THE MISCELLANEOUS LAWS OF NASSAU COUNTY, IN RELATION TO IMPOSING ADDITIONAL RATES OF SALES AND COMPENSATING USE TAXES AUTHORIZED BY SECTION TWELVE HUNDRED TEN OF THE TAX LAW AND CONTINUING A LOCAL GOVERNMENT ASSISTANCE PROGRAM AUTHORIZED BY SECTION TWELVE HUNDRED SIXTY-TWO-E OF THE TAX LAW.

Passed by the Nassau County Legislature on September 18, 2023

Voting: Ayes: 19, Nays: 0, Abstained: 0

Became a law on September 19, 2023 with the approval of the County Executive

DEPUTY

APPROVED AS TO FORM



Deputy County Attorney

WHEREAS, Nassau County's authority to impose a combined additional one and one-quarter percent rate of sales and compensating use taxes and to establish a local government assistance program for the County of Nassau has been extended by Chapter 261 of the Laws of 2023; now, therefore,

BE IT ENACTED, by the County Legislature of the County of Nassau, as follows:

Section 1. Section 1 of Local Law No. 18-1984, as last amended by Local Law No. 8-2020 and as incorporated in Chapter 4 of Title 9 of the Miscellaneous Laws of Nassau County, is hereby amended to read as follows:

Section 1. Notwithstanding the provisions of any local law or ordinance to the contrary, for the period beginning September first, nineteen hundred ninety-one and ending November thirtieth, two thousand twenty-five, there is hereby imposed and there shall be paid a four and one-quarter percent rate of sales and compensating use taxes, with respect to the items and services enumerated in ordinance numbered four hundred four-c of nineteen hundred sixty-eight, as amended, subject to the exemptions, exclusions and other provisions applicable to such taxes set forth in such ordinance.

§ 2. Subdivision a of section 2 of Local Law No. 18-1984, as last amended by Local Law No. 8-2020 and as incorporated in chapter 4 of title 9 of the Miscellaneous Laws of Nassau County, is hereby further amended to read as follows:

§ 2.a. Towns and cities. For the calendar year beginning on January first, nineteen hundred ninety-eight and continuing through the calendar year beginning on January first, two thousand twenty-five, a local government assistance program is hereby established pursuant to section twelve hundred sixty-two-e of the New York Tax Law for the towns and cities within the county to assist such towns and cities to minimize real property taxes; defray the cost and expense of the treatment, collection, management, disposal and transportation of municipal solid waste, and to comply with the provisions of chapter two hundred ninety-nine of the laws of nineteen hundred eighty-three; and defray the cost of maintaining conservation and environmental control programs. The funding for such programs shall equal one-third of the revenues received by the county from the imposition of the three-quarters percent sales and use tax during calendar years two thousand one, two thousand two, two thousand three, two thousand four, two thousand five, two thousand six, two thousand seven, two thousand eight, two thousand

nine, two thousand ten, two thousand eleven, two thousand twelve, two thousand thirteen, two thousand fourteen, two thousand fifteen, two thousand sixteen, two thousand seventeen, two thousand eighteen, two thousand nineteen, two thousand twenty, two thousand twenty-one, two thousand twenty-two, two thousand twenty-three, two thousand twenty-four and two thousand twenty-five additional to the regular three percent rate authorized for the county by section twelve hundred ten of the New York Tax Law. Such one-third of such revenues shall be paid and distributed to the towns and cities on a per capita basis using the population figures in the latest decennial federal census. The establishment of this local government assistance program shall preclude any city or town in the county from preempting or claiming under any other section of the New York Tax Law the revenues derived from the county's additional rate of sales and compensating use taxes imposed pursuant to the authority of section twelve hundred ten of the New York Tax Law. Any town or towns may, by resolution of the town board, apportion all or a part of the monies received in this special assistance program to an improvement district or special district account with such town or towns in order to accomplish the purposes of this special assistance program.

§ 3. Subdivision d of section 2 of Local Law No. 18-1984, as last amended by Local Law No. 8-2020 and as incorporated in chapter 4 of title 9 of the Miscellaneous Laws of Nassau County, is amended to read as follows:

Section 2.d. Aid to villages in Nassau County.

For the calendar years beginning January first, two thousand one and continuing through the calendar year beginning on January first, two thousand twenty-five, the county hereby establishes a local government assistance program for the villages within the county pursuant to section twelve hundred sixty two-e of the New York Tax Law to assist such villages to minimize real property taxes; defray the cost and expense of the treatment, collection, management, disposal, and transportation of municipal solid waste; and defray the cost of maintaining

conservation and environmental control programs. Such program shall be funded annually in the amount of one million two hundred fifty thousand dollars from the net collections from the county's additional three-quarter percent rate of sales and compensating use taxes during that calendar year, which amount shall be paid and distributed to such villages on a per capita basis using the populations figures in the latest decennial federal census. The establishment of this village local government assistance program shall preclude any village in the county from preempting or claiming under any other section of the New York Tax Law any revenues derived from the county's additional rates of sales and compensating use taxes imposed pursuant to the authority of section 1210 of the New York Tax Law.

§ 4. It is hereby determined, pursuant to the provisions of the State Environmental Quality Review Act, 8 N.Y.E.C.L. section 0101 et seq. and its implementing regulations, Part 617 of 6 N.Y.C.R.R., and Section 1611 of the County Government Law of Nassau County, that the imposition of a hotel and motel occupancy tax and distribution of revenue pursuant to Title 24 of the Miscellaneous Laws of Nassau County, as amended, are "Type II" Actions within the meaning of Section 617.5(c)(26) of 6 N.Y.C.R.R. ("routine or continuing agency administration and management, not including new programs or major reordering of priorities that may affect the environment"), and, accordingly, are of a class of actions which do not have a significant effect on the environment; and no further review is required.

§ 5. This local law shall take effect December 1, 2023.

**APPROVED**

**County Executive**

ARTHUR T. WALSH

Chief Deputy County Executive

**Date**

9-19-23