



Department of State  
Corporations, State Records & UCC

New York State  
Department of State  
DIVISION OF CORPORATIONS,  
STATE RECORDS AND  
UNIFORM COMMERCIAL CODE  
One Commerce Plaza  
99 Washington Ave.  
Albany, NY 12231-0001  
dos.ny.gov

**Local Law Filing**

Pursuant to Municipal Home Rule Law §27

Local Law Number ascribed by the legislative body of the local government listed below:

4 of the year 20 25

Local Law Title: Local Law amending Local Law no. 18-1984, as last amended by Local Law no. 8-2023 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.

Be it enacted by the Legislature of the  
*(Name of Legislative Body)*

County     City     Town     Village  
*(Select one)*

of Nassau as follows on the attached pages:  
*(Name of Local Government)*

**For Office Use Only**

FILED  
STATE RECORDS  
OCT 14 2025  
DEPARTMENT OF STATE

Department of State Local Law Index Number: 4 of the year 20 25

(The local law number assigned by the Department of State for indexing purposes may be different from the local law number ascribed by the legislative body of the local government.)

# Local Law Filing

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

## 1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto ascribed as local law number \_\_\_\_\_ of 20\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_ in accordance with the applicable provisions of law.

*(Name of Legislative Body)*

## 2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer\*.)

I hereby certify that the local law annexed hereto, ascribed as local law number 4 of 2025 of the (County)(City)(Town)(Village) of Nassau was duly passed by the Legislature on September 29 2025 and was (approved)(not approved)(repassed after disapproval) by the County Executive on October 3 2025 in accordance with the applicable provisions of law.

*(Name of Legislative Body)*

*(Elective Chief Executive Officer\*)*

## 3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, ascribed as local law number \_\_\_\_\_ of 20\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_ and was (approved)(not approved)(repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_.

*(Name of Legislative Body)*

*(Elective Chief Executive Officer\*)*

Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general)(special)(annual) election held on \_\_\_\_\_ 20\_\_\_\_ in accordance with the applicable provisions of law.

## 4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)

I hereby certify that the local law annexed hereto, ascribed as local law number \_\_\_\_\_ of 20\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_ and was (approved)(not approved)(repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of \_\_\_\_\_ 20\_\_\_\_ in accordance with the applicable provisions of law.

*(Name of Legislative Body)*

*(Elective Chief Executive Officer\*)*

\* Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

**Local Law Filing**

**5. (City local law concerning Charter revision proposed by petition.)**

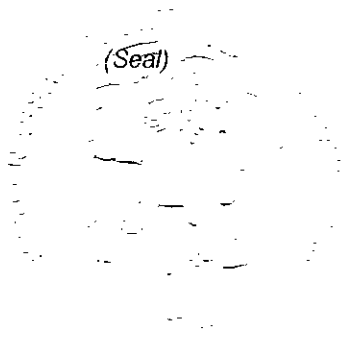
I hereby certify that the local law annexed hereto, ascribed as local law number \_\_\_\_\_ of 20 \_\_\_\_ of the City of \_\_\_\_\_ having submitted to referendum pursuant to the provisions of Section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on \_\_\_\_\_ 20 \_\_\_\_ became operative.

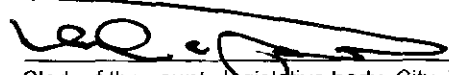
**6. (County local law concerning adoption of Charter.)**

I hereby certify that the local law annexed thereto, ascribed as local law number \_\_\_\_\_ of 20 \_\_\_\_ of the County of \_\_\_\_\_ State of New York, having been submitted to the electors at the General Election of November \_\_\_\_\_ 20 \_\_\_\_ pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

**(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)**

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in the paragraph 2 above.



  
\_\_\_\_\_  
Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

October 9, 2025  
\_\_\_\_\_  
(Date)

Introduced by

LOCAL LAW NO. 4 2025

A LOCAL LAW AMENDING LOCAL LAW NO. 18-1984, AS LAST AMENDED BY LOCAL LAW NO. 8-2023 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.

APPROVED AS TO FORM



Deputy County Attorney

**Passed by Nassau County Legislature on**

**9/29/25 A voice vote was taken with 18**

**Legislators present.**

**Voting: aye 18, nay 0, abstained 0, recused 0**

**Became a Local Law 10/3/25**

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 300 of the Laws of 2025; 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. 8-2023 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-seven, 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. 8-2023 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-seven, 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, two thousand twenty-five, two thousand twenty-six and two thousand twenty-seven 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. 8-2023 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-seven, 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, 2025.

**APPROVED**

**County Executive**

ARTHUR T. WALSH

Chief Deputy County Executive

Date

10/3/25