

LOCAL LAW NO.15-2023

BY COUNCIL PRESIDENT COLLINS-BELLAMY, MAJORITY LEADER DIAZ, MAJORITY WHIP RUBBO, MINORITY LEADER BREEN, COUNCILMEMBERS, WILLIAMS, PINEDA –ISAAC AND MERANTE:

A LOCAL LAW AMENDING PARTS OF ARTICLE IV OF CHAPTER 15 OF THE CODE OF THE CITY OF YONKERS ENTITLED "SALES AND USE TAX" TO CONFORM TO THE 2023 AMENDMENTS OF THE NEW YORK STATE TAX LAW.

BE IT ENACTED, by the City Council of the City of Yonkers, as follows:

Section 1. Chapter 15 of the Code of the City of Yonkers entitled "Taxes" is hereby amended in part, by amending a portion of Section 15-42 thereof, entitled "Imposition of sales tax" to read as follows:

§ 15-42. Imposition of sales tax.

On and after January 1, 1976, there is hereby imposed and shall be paid an additional tax at the rate of one (1) percent additional to the three (3) percent rate authorized by section 1210 of the New York State Tax Law, and for the period beginning September 1, 2015, and ending November 30, ~~2023~~ 2025, there is hereby imposed and shall be paid an additional tax at the rate of one-half (0.5) percent additional to such three (3) percent rate and such additional one (1) percent rate, upon:

Section 2. Chapter 15 of the Code of the City of Yonkers entitled "Taxes" is hereby amended in part, by amending Section 15-43 thereof, entitled "Transitional provisions" by amending subdivision "H" to read as follows:

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§ 15-43. Transitional provisions.

H. With respect to the additional tax of one-half (0.5) percent imposed for the period beginning September 1, 2015, and ending November 30, ~~2023~~ 2025, the provisions of Subsections A, B, C, D and E of this section apply, except that for the purposes of this subsection, all references in said Subsections A, B, C and D to June 1, 1968, and January 1, 1976, shall be read as referring to September 1, 2015; all references in said Subsection A to February 1, 1968, shall be read as referring to May 1, 2015; all references to September 1, 1975, shall be read as referring to May 1, 2015; and the reference in said Subsection B to May 31, 1968, or December 31, 1975, shall be read as referring to August 31, 1975. Nothing herein contained shall be deemed to exempt from the tax, at the rates in effect prior to September 1, 2015, any transactions which may not be subject to the additional tax imposed on that date.

Section 3. Chapter 15 of the Code of the City of Yonkers entitled "Taxes" is hereby amended in part, by amending Section 15-44 thereof, entitled "Imposition of compensating use tax" to read as follows:

§ 15-44. Imposition of compensating use tax.

Except to the extent that property or services have already been or will be subject to the sales tax under this article, there is hereby imposed on every person a use tax for the use within this City on and after August 1, 1965, except as otherwise exempted under this article:

A. Of any tangible personal property purchased at retail.

B. Of any tangible personal property manufactured, processed or assembled by the user if items of the same kind of tangible personal property are offered for sale by him in the regular course of business.

C. Of any of the services described in § 15-42C(1).

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D. Of any tangible personal property, however acquired, where not acquired for purposes of resale upon which any of the services described under § 15-42C(2) and (3) have been performed. For purposes of Subsection A of this section, the tax shall be at the rate of three (3) percent, and effective January 1, 1976, an additional tax at the rate of one (1) percent additional to such three (3) percent rate, and effective for the period beginning September 1, 2015, and ending November 30, ~~2023~~ 2025, an additional tax at the rate of one-half (0.5) percent additional to such three (3) percent rate and such additional one (1) percent rate of the consideration given or contracted to be given for such property, or for the use of such property, but excluding any credit for tangible personal property accepted in partial payment and intended for resale, plus the cost of transportation, except that where such cost is separately stated in the written contract, if any, and on the bill rendered to the purchaser. For purposes of Subsection B of this section, the tax shall be at the rate of three (3) percent and effective January 1, 1976, an additional tax at the rate of one (1) percent additional to such three (3) percent rate, and effective for the period beginning September 1, 2015, and ending November 30, ~~2023~~ 2025, an additional tax at the rate of one-half (0.5) percent additional to such three (3) percent rate and such additional one (1) percent rate, of the price at which items of the same kind of tangible personal property are offered for sale by the user, and the mere storage, keeping, retention or withdrawal from storage of tangible personal property by the person who manufactured, processed or assembled such property shall not be deemed a taxable use by him. Notwithstanding the foregoing, or the purposes of Subsection B of this section, there shall be no tax on any portion of such price which represents the value added by the user to tangible personal property which he fabricates and installs to the specifications of an addition or capital improvement to real property, property or land, as the terms "real property," "property" or "land" are defined in the Real Property Tax Law, over and above the prevailing normal purchase price prior to such fabrication of such tangible personal property which a manufacturer, producer or assembler would charge an unrelated contractor who similarly fabricated and installed such tangible personal property to the specifications of an addition or capital improvement to such real property, property or land. For purposes of Subsections C and D of this section, the tax shall be at the rate of three (3) percent, and effective January 1, 1976, an additional tax at the rate of one (1) percent additional to such three (3) percent rate, and effective for the period

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beginning September 1, 2015, and ending November 30, ~~2023~~ 2025, an additional tax at the rate of one-half (0.5) percent additional to such three (3) percent rate and such additional one (1) percent rate of the consideration given or contracted to be given for the service, including the consideration for any tangible personal property transferred in conjunction with the performance of the service, plus the cost of transportation of property so transferred and of the tangible personal property upon which the service was performed, except where such cost is separately stated in the written contract, if any, and on the bill rendered to the purchaser.

Section 4. Chapter 15 of the Code of the City of Yonkers entitled "Taxes" is hereby amended in part, by amending Section 15-51 thereof, entitled "Exemptions from use tax," by amending subdivision A thereof to read as follows:

§ 15-51 Exemptions from use tax.

A. (1) In respect to the use of property used by the purchaser in this City prior to June 1, 1968; and (2) with respect to the additional tax at the rate of one-half (0.5) percent imposed for the period beginning September 1, 2015, and ending November 30, ~~2023~~ 2025, in respect to the use of property used by the purchaser in the City prior to September 1, 2015.

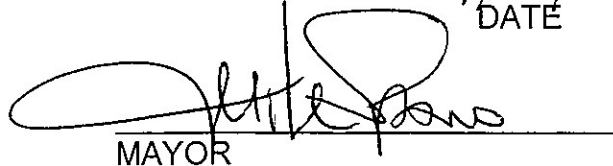
Section 5. This local law shall take effect upon filing with the Secretary of State.

THIS LOCAL LAW WAS ADOPTED BY THE CITY COUNCIL AT A SPECIAL MEETING HELD ON TUESDAY, JULY 25, 2023 BY A VOTE OF 5-0. MAJORITY WHIP RUBBO AND COUNCIL MEMBER WILLIAMS ABSENT.


COUNCIL PRESIDENT

7-25-2023
DATE

SENT TO MAYOR 7/26/2023
DATE


MAYOR

APPROVED 8.8.23
DATE

ATTEST:


DEPUTY CITY CLERK

8/8/23
DATE