



NYS TAX LAW SECTION 1210

As applicable to Warren County

Current Tax Rate is 7%

- ▶ NYS gets 4%
- ▶ Outside GF WC gets 3%
- ▶ After expenses, WC splits with towns

- ▶ Inside City of Glens Falls
- ▶ WC gets 1.5%
- ▶ GF gets 1.5%

As part of agreement of 2002

- ▶ City gets 2% of net WC sales tax



OPTIONS

- ▶ WC could consider giving up a portion of the share that it retains after the split with the towns. Since this would have the net effect of a property tax increase, this probably wouldn't be considered.
- ▶ GF could agree to opt out of NYS Tax Law section 1210. (GF would no longer collect 3%, thus the whole 3% would go to the WC. GF and WC could enter into an agreement under NYS Tax Law section 1262(c) which would allow more flexibility to distribute sales tax to the towns outside the City of Glens Falls. This option could only happen if GF opted out of NYS Tax Law section 1210. Of course, GF would need an incentive to agree with this.
- ▶ WC could seek special legislation to distribute sales tax outside GF.

