

Electing A Cents Per Gallon Rate Of Sales And Compensating Use Taxes On Motor Fuel And Diesel Motor Fuel, In Lieu Of The Percentage Rate Of Such Taxes, Pursuant To The Authority Of Article 29 Of The Tax Law Of The State Of New York, By Amending Resolution No. 286 Of 1969 Adopted February 13, 1969, As Amended On Various Occasions

Referred to: The Ways and Means Committee (Chairman Gavaris and Legislators Cahill, Fabiano, Ronk, and Walter)

Legislators Kevin A. Roberts and Kenneth J. Ronk, Jr., and Legislators Cahill, Corcoran, Fabiano, Hansut, Litts, and Lopez offer the following:

WHEREAS, Resolution No. 286 of 1969 imposes taxes on sales and uses of tangible personal property, and on various charges and services as set forth therein; and

WHEREAS, said Resolution No. 286 of 1969 has been amended on various occasions, including by Resolution No. 164 adopted July 8, 1971, Resolution No. 18 adopted February 8, 1973, Resolution No. 211 adopted June 10, 1976, Resolution No. 445 adopted December 14, 1976, Resolution No. 183 adopted August 12, 1993, Resolution No. 211 adopted August 10, 1995, Resolution No. 240 adopted August 14, 1997, Resolution No. 245 adopted August 12, 1999, Resolution No. 260 adopted August 22, 2001, Resolution No. 218 adopted July 30, 2003, Resolution No. 246 adopted August 31, 2005, Resolution No. 272 adopted July 31, 2007, Resolution No. 247 adopted August 12, 2009, Resolution No. 177 adopted August 16, 2011, Resolution No. 9 adopted January 23, 2014, Resolution No. 397 adopted November 18, 2014, Resolution No. 321 adopted August 18, 2015, Resolution No. 338 adopted August 15, 2017, and Resolution No. 278 adopted August 18, 2020; and

WHEREAS, the County has the authority to elect a cents per gallon rate of sales and compensating use taxes on motor fuel and diesel motor fuel, in lieu of the percentage rate of such taxes, pursuant to the authority of Article 29 of the Tax Law of the State of New York; now, therefore be it

RESOLVED, by the Ulster County Legislature, that Resolution No. 286 of 1969 as amended be further amended as follows:

SECTION 1. Resolution No. 286, of 1969, as amended, is amended by adding a new section 4-B to read as follows:

Section 4-B. Cents per gallon rate of sales and compensating use taxes on motor fuel and diesel motor fuel.

Resolution No. 169 April 19, 2022

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Notwithstanding any provision of this enactment to the contrary, in lieu of the percentage rate of sales and compensating use taxes imposed on receipts from the retail sale of and consideration given or contracted to be given for, or for the use of, motor fuel and diesel motor fuel, such taxes shall be imposed at a rate of cents per gallon of such motor fuel or diesel motor fuel, in the manner prescribed by subdivision (m) of section 1111 of the New York Tax Law, provided that, for the purposes of calculating the cents per gallon rate of tax, such receipts or consideration shall be limited to TWO (\$2.00) dollars per gallon of either such fuel. Provided that, if the average price of such fuels changes as described in such subdivision (m) of section 1111 of the Tax Law, the Commissioner of Taxation and Finance shall adjust the cents per gallon tax rate on such fuels in the manner prescribed in such subdivision (m) of section 1111 of the Tax Law.

SECTION 2. Effective date.

This resolution shall take effect on June 1, 2022, and shall expire and be deemed repealed on December 1, 2022.

and, be it further

RESOLVED, that the Clerk of the Ulster County Legislature be and hereby is directed to transmit by certified mail, return receipt requested, a certified copy of this resolution as adopted bearing the Clerk's raised seal to:

Deborah Liebman, Esq.
Deputy Counsel New York State Department of Taxation and Finance
Building 9, Room 228
W.A. Harriman State Campus Albany, New York 12227

and, be it further

RESOLVED, that the Clerk of the Ulster County Legislature be, and hereby is, directed to file certified copies of the enactment with the Secretary of State, the State Comptroller and the Ulster County Clerk, within five days of enactment, pursuant to section 1210(e) of the Tax Law,

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and move its adoption.

ADOPTED AS AMENDED BY THE FOLLOWING VOTE:

AYES: 14 NOES: 9
(Noes: Legislators Bartels, Erner, Gavaris, Greene, Hewitt, Maloney, Petit, Sperry, and Walter)

Postponed in Committee: Ways and Means for one week on April 12, 2022

Passed Committee: Ways and Means on April 19, 2022

FINANCIAL IMPACT:

APROXIMATELY \$3,000,000.00 – ANTICIPATED DECREASE 2022 COUNTY SALES TAX REVENUE

Legislator Ronk motioned, seconded by Legislator Heppner, to amend the effective date in section two of the resolution to read, “This resolution shall take effect on June 1, 2022, and shall expire and be deemed repealed on December 1, 2022.”

MOTION ADOPTED BY THE FOLLOWING VOTE:

AYES: 23 NOES: 0

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STATE OF NEW YORK

ss:

COUNTY OF ULSTER

I, the undersigned Clerk of the Legislature of the County of Ulster, hereby certify that the foregoing resolution is the original resolution adopted by the Ulster County Legislature on the 19th Day of April in the year Two Thousand Twenty-Two, and said resolution shall remain on file in the office of said clerk.

IN WITNESS WHEREOF, I have hereunto set my hand and seal of the County of Ulster this 21st Day of April in the year Two Thousand Twenty-Two.

|s| Victoria A. Fabella
Victoria A. Fabella, Clerk
Ulster County Legislature

Submitted to the County Executive this
21st Day of April 2022.

Approved by the County Executive this
21st Day of April 2022.

|s| Victoria A. Fabella
Victoria A. Fabella, Clerk
Ulster County Legislature

|s| Patrick K. Ryan
Patrick K. Ryan, County Executive