

RESOLUTION NO. 2015109

RE: REQUESTING HOME RULE LEGISLATION IN THE NEW YORK STATE LEGISLATURE AUTHORIZING DUTCHESS COUNTY TO EXTEND THE SALES TAX RATE CONTINUATION OF 3% TO 3 3/4% WITH SUCH 3/4 OF 1% TO BE USED FOR COUNTY PURPOSES

Legislators BORCHERT, MICCIO, and SAGLIANO offer the following and move its adoption:

WHEREAS, Dutchess County by authority of Chapter 8 of the Laws of 2003, increased the sales tax rate for the period beginning March 1, 2003 and ending November 30, 2005, from 3% to 3 3/4% with such additional 3/4 of 1% to be used for County purposes, and

WHEREAS, thereafter, the County's authority to impose such sales tax was extended, most recently by Chapter 313 of the laws of 2013, through November 30, 2015, and

WHEREAS, pursuant to such enabling legislation, Dutchess County adopted implementing resolutions imposing the continuation in the sales tax rate from 3% to 3 3/4%, most recently by Resolution 2013265, through November 30, 2015, and

WHEREAS, New York State imposed financial mandates, which include among others, Medicaid, special education programs, and pensions, that severely strain County resources and are likely to continue to do so into the foreseeable future, and

WHEREAS, the County is required by law to fund the State imposed financial mandates, and

WHEREAS, because of those mandates and the current state of the economy, it is necessary for the County to maintain its sources of revenue so it can continue to pay for those State mandates and continue to provide other important County services, and

WHEREAS, County services such as road maintenance, public health services and law enforcement are important to the well-being of all people who live in, visit or travel through Dutchess County, and

WHEREAS, it is the determination of this Legislature that it is necessary that the sales tax rate continuation of 3% to 3 3/4% with such additional 3/4% of 1% to be used for County purposes be extended for an additional period continuing until at least November 30, 2017, now therefore, be it

RESOLVED, that the County of Dutchess hereby requests the New York State Legislature and Governor adopt Legislation to permit Dutchess County to extend the sale tax rate as previously authorized from 3% to 3 3/4% with such additional 3/4 of 1% to be used for County purposes through at least November 30, 2017, and be it further

RESOLVED, that the Chairman of the Dutchess County Legislature forward a certified copy of this resolution to Governor Andrew M. Cuomo, Senators Sue Serino and Terrance P. Murphy, Assembly Members Frank Skartados, Didi Barrett, Kevin A. Cahill, and

Kieran Michael Lalor, requesting Home Rule Legislation which will permit Dutchess County to continue the sales tax rate from 3% to 3 ¾% with such additional ¾ of 1% to be used for County purposes as otherwise set forth above.

CA-081-15
JMF/CEN/kvh/G-0847
3/16/15
Fiscal Impact attached

STATE OF NEW YORK

ss:

COUNTY OF DUTCHESS

This is to certify that I, the undersigned Clerk of the Legislature of the County of Dutchess have compared the foregoing resolution with the original resolution now on file in the office of said clerk, and which was adopted by said Legislature on the 13th day of April 2015, and that the same is a true and correct transcript of said original resolution and of the whole thereof.

IN WITNESS WHEREOF, I have hereunto set my hand and seal of said Legislature this 13th day of April 2015.

CAROLYN MORRIS, CLERK OF THE LEGISLATURE

FISCAL IMPACT STATEMENT

NO FISCAL IMPACT PROJECTED

APPROPRIATION RESOLUTIONS

(To be completed by requesting department)

Total Current Year Cost \$ 0

Total Current Year Revenue \$ 34,875,000
and Source

Source of County Funds *(check one)*: Existing Appropriations, Contingency,
 Transfer of Existing Appropriations, Additional Appropriations, Other *(explain)*.

Identify Line Items(s):

Related Expenses: Amount \$ _____

Nature/Reason:

Anticipated Savings to County: _____

Net County Cost (this year): _____
Over Five Years: _____

Additional Comments/Explanation:

This resolution requests home rule legislation to authorize the extension of the county sales tax rate increase of 3% to 3 3/4%. Sales tax revenue is critical to fund core county programming and provide revenue to municipalities. This 3/4 of 1% represents a total of \$34,875,000 in revenue, \$5,291,789 for municipalities, and \$29,583,211 for the county. The loss of these funds would be devastating for both the county and local municipalities.

Prepared by: Rachel Kashimer, Budget Office

Prepared On: 3/17/2015

RESOLUTION NO. 2013265

RE: EXTENSION OF TAXES ON SALES AND USES OF TANGIBLE PERSONAL PROPERTY AND OF CERTAIN SERVICES, ON OCCUPANCY OF HOTEL ROOMS AND ON AMUSEMENT CHARGES PURSUANT TO ARTICLE 29 OF THE TAX LAW OF THE STATE OF NEW YORK

Legislators ROLISON and MICCIO offer the following and move its adoption:

WHEREAS, this Legislature enacted Resolution No. 598 of 1975 imposing sales and compensating use taxes on certain tangible personal property and certain services pursuant to Article 29 of the Tax Law of the State of New York, and

WHEREAS, said Resolution was amended by Resolution No. 40 of 1981, Resolution No. 472 of 1989, Resolution No. 46 of 1995, and Resolution No. 360 of 2002, Resolution 203045, Resolution 205225, Resolution 2011197, Resolution 207259 and Resolution 209303; and

WHEREAS, the State Legislature previously passed legislation which was signed into law as Chapter 8 of Laws of 2003, which permitted Dutchess County to increase the sales tax rate as authorized from 3% to 3 3/4%, with such additional 3/4 of 1% to be used for County purposes and has passed new legislation which has been signed into law as Chapter 313 of the Laws 2013 of which authorizes an extension of such additional tax through November 30, 2015; and

WHEREAS, the 2013 Adopted County Budget anticipates revenues from the extended authorization of the increased sales tax; and

WHEREAS, this Legislature has determined that the continued increase in sales tax for the County of Dutchess will provide the necessary revenues for the County to stabilize taxes which is in the best interest of the taxpayers and residents of Dutchess County.

Be it enacted by the Legislature of the County of Dutchess, as follows:

SECTION 1. Section 4-A of Resolution No. 598 of 1975, enacted by the Legislature of the County of Dutchess on December 9, 1975, imposing sales and compensating use taxes, as amended, is amended to read as follows:

SECTION 4-A. Imposition of additional rate of sales and compensating use taxes.

Pursuant to the authority of section 1210 of the Tax Law, in addition to the sales and

compensating use taxes imposed by sections 2 and 4 of this resolution, there is hereby imposed and shall be paid an additional three-quarters of one percent rate of such sales and compensating use taxes, for the period beginning June 1, 2003, and ending November 30, 2015. Such additional taxes shall be identical to the taxes imposed by such sections 2 and 4 and shall be administered and collected in the same manner as such taxes. All of the provisions of this resolution relating to or applicable to the administration and collection of the taxes imposed by such sections 2 and 4 shall apply to the additional taxes imposed by this section, including the applicable transitional provisions, limitations, special provisions, exemptions, exclusions, refunds and credits as are set forth in this resolution, with the same force and effect as if those provisions had been incorporated in full into this section and had expressly referred to the additional taxes imposed by this section.

SECTION 2. Paragraph (B) of Subdivision (1) of section 11 of Resolution No. 598 of 1975, enacted by the Legislature of the County of Dutchess on December 9, 1975, imposing sales and use taxes, as amended, is amended to read as follows:

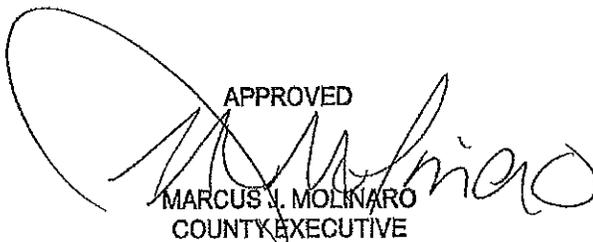
(1)(A) With respect to the additional tax of three-quarters of one percent imposed for the period beginning June 1, 2003, and ending November 30, 2015, in respect to the use of property used by the purchaser in this city prior to June 1, 2003.

SECTION 3. Subdivisions (a) and (b) of Section 14 of Resolution No. 598 of 1975, enacted by the Legislature of the County of Dutchess on December 9, 1975, imposing sales and use taxes, as amended, are amended to read as follows:

(a) One Hundred percent (100%) of such monies shall be set aside for County purposes and shall be available for any County purpose.

(b) Notwithstanding subdivision (a) of this section, net collections from such taxes, including the additional three-quarters of one percent rate imposed for the period beginning December 1, 2013, and ending November 30, 2015, shall be disposed of in accordance with the Tax Law § 1262 (c) and Sales Tax distribution agreement entered into by the County and the Cities of Poughkeepsie and Beacon for the period March 1, 2013, through March 1, 2023, and approved by the State Comptroller pursuant to section 1262(c) of the Tax Law, during the period that such agreement is in effect.

Section 4. This enactment shall take effect on December 1, 2013.

APPROVED

MARCUS J. MOLINARO
COUNTY EXECUTIVE
Date 9/12/13

STATE OF NEW YORK
COUNTY OF DUTCHESS

SS:

This is to certify that I, the undersigned Clerk of the Legislature of the County of Dutchess have compared the foregoing resolution with the original resolution now on file in the office of said clerk, and which was adopted by said Legislature on the 9th day of September 2013, and that the same is a true and correct transcript of said original resolution and of the whole thereof.

IN WITNESS WHEREOF, I have hereunto set my hand and seal of said Legislature this 9th day of September 2013.


CAROLYN MORRIS, CLERK OF THE LEGISLATURE