

RESOLUTION NO. 2015168

RE: HOME RULE REQUEST – RESOLUTION URGING NEW YORK STATE LEGISLATURE TO APPROVE SENATE BILL S.5336 AND ASSEMBLY BILL A.7474 WHICH LEGISLATION ENABLES DUTCHESS COUNTY TO EXTEND AUTHORIZATION FOR AN ADDITIONAL  $\frac{3}{4}$  OF 1% SALES AND COMPENSATING USE TAX

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

WHEREAS, this Legislature adopted Resolution No. 2015109, which requested the State Legislature to pass legislation permitting Dutchess County to extend authorization for an additional  $\frac{3}{4}$  of one (1%) percent sales and compensating use tax from November 30, 2015 until November 30, 2017, and

WHEREAS, the New York State Legislature has drafted Senate Bill S.5336 and Assembly Bill A.7474 to authorize the County to extend an additional  $\frac{3}{4}$  of one (1%) percent sales and compensating use tax until November 30, 2017, and

WHEREAS, the 2015 County Budget was proposed in anticipation of receiving the additional revenues associated with the extension of the sales and compensating use tax, now, therefore, be it

RESOLVED, that the Dutchess County Legislature hereby respectfully requests that the New York State Legislature submit for final consideration and approval a Home Rule Request for the 2015 Legislative Session authorizing the County of Dutchess to extend authorization for an additional  $\frac{3}{4}$  of one (1%) percent sales and compensating use tax through November 30, 2017, and, be it further

RESOLVED, that the enabling legislation be in the form and content as shown in the attached Senate Bill S.5336 and attached Assembly Bill A.7474, and, be it, further

RESOLVED, that the Clerk of the Legislature is hereby authorized and directed to forward the appropriate number of copies of this Resolution and Home Rule Request form with appropriate transmittal letters to each house in the New York State Legislature.

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 8<sup>th</sup> day of June 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 8<sup>th</sup> day of June 2015.

CAROLYN MORRIS, CLERK OF THE LEGISLATURE

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Text

STATE OF NEW YORK

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5336

2015-2016 Regular Sessions

IN SENATE

May 13, 2015

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Introduced by COMMITTEE ON RULES -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to sales and compensating use tax in Dutchess county

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Clause 29 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 313 of the laws of 2013, is amended to read as follows:

(29) the county of Dutchess is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is three-quarters of one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning March first, two thousand three, and ending November thirtieth, two thousand ~~fifteen~~ SEVENTEEN,

S 2. This act shall take effect immediately.

EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets [ ] is old law to be omitted.

LBD10916-01-5

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Comments

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Text

STATE OF NEW YORK

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7474

2015-2016 Regular Sessions

IN ASSEMBLY

May 13, 2015

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Introduced by M. of A. SKARTADOS -- read once and referred to the  
Committee on Ways and Means

AN ACT to amend the tax law, in relation to sales and compensating use  
tax in Dutchess county

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LBD10916-01-5

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Comments

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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

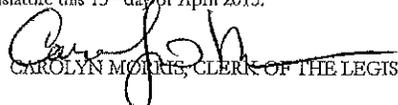
APPROVED  
  
MARCUS J. MOLINARO  
COUNTY EXECUTIVE  
Date 4/20/2015

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 13<sup>th</sup> 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 13<sup>th</sup> 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