

RESOLUTION NO. 2015233

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 BORCHERT, BOLNER, SAGLIANO, WEISS, and FARLEY 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 207259, Resolution 209303, Resolution 2011197 and Resolution 2013265; 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 215 of the Laws 2015 which authorizes an extension of such additional tax through November 30, 2017; and

WHEREAS, the 2015 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, 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, 2017. 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, 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, 2017, in respect to the use of property used by the purchaser in this city prior to June 1, 2003.

SECTION 3. Subdivision (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, is 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, 2017, 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, 2015.

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 16th day of September, 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 16th day of September, 2015.

CAROLYN MORRIS, CLERK OF THE LEGISLATURE

December 8, 1975

On motion by Legislator Hannigan, duly seconded by Legislator Chase, the following amendments were proposed:

All flat salaried people earning over \$40,000 will receive a 3% increase.

All flat salaried people earning between \$20,000 to \$39,999 will receive a 5% increase.

All flat salaried people earning less than \$20,000 will receive a 7% increase.

For part-time positions the salaries will remain the same.

County Court A1110 delete the following:

257001—Court Crier.

258001—Confidential Attendant.

Public Defender A1170.

270001—Public Defender should be Part-time.

277001—1st Investigator salary should read FROM \$15,776 TO \$15,717.

County Attorney A1420.

292001—County Attorney should read FROM \$28,996 TO \$27,000.

Health Department A4010.

351001—Department Attorney should be Part-time.

Medical and Dental Director A4015

Dental and Medical Directors should be Part-time.

District Attorney A1165.

492004—D.A. Assistant should read FROM 15,400 TO 8,900.

Comptroller A1315 delete the following:

4407 Audit.

O.C.I.S. A1680.

999999—Vacancy Factor should read FROM -5,000 TO -47,322.

Contracted Services A4322 add the following:

4646—Mid-Hudson Crime Control FROM 0 TO 22,000.

Contracted Mental Hygiene Services A4322 add the following:

1625.03 Private Agency Crime Control FROM 0 TO 1,100.

3320.01—State Aid Crime Control FROM 0 TO 20,900.

The roll call vote on the foregoing amendments resulted as follows:

AYES: 31. NAYS: 3—Baratta, Piggott and Poillucci.

ABSENT: 1—Finnan.

AMENDMENTS ADOPTED.

RESOLUTION NO. 598 — 1975

RESOLUTION

of the

County Legislature of the County of Dutchess, imposing taxes on sales and uses of tangible personal property and on certain services, and on occupancy of hotel rooms, admission charges and club dues, pursuant to Article 29 of the Tax Law of the State of New York.

BE IT RESOLVED by the County Legislature of the County of Dutchess, as follows:

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used to making the changes

December 8, 1975

Section 1. Definitions

(a) When used in this resolution, the term "person" includes an individual, partnership, society, association, joint stock company, corporation, estate, receiver, trustee, assignee, referee, and any other person acting in a fiduciary or representative capacity, whether appointed by a court or otherwise, and any combination of the foregoing.

(b) When used in this resolution for the purposes of the taxes imposed by subdivision (a), (b), (c) and (d) of Section 2 and by Section 4, the following terms shall mean:

(1) Purchase at retail. A purchase by any person for any purpose other than those set for in clauses (A) and (B) of subparagraph (i) of paragraph (4) of this subdivision.

(2) Purchaser. A person who purchases property or to whom are rendered services, the receipts from which are taxable under this resolution.

(3) Receipt. The amount of the sale price of any property and the charge for any service taxable under this resolution, valued in money, whether received in money or otherwise, including any amount for which credit is allowed by the vendor to the purchaser, without any deduction for expenses or early payment discounts, but excluding any credit for tangible personal property accepted in part payment and intended for resale and excluding the cost of transportation of tangible personal property sold at retail where such cost is separately stated in the written contract, if any, and on the bill rendered to the purchaser. For special rules governing computation of receipts, see Section 5.

(4) Retail sale. (1) A sale of tangible personal property to any person for any purpose, other than (A) for resale as such or as a physical component part of tangible personal property, or (B) for use by that person in performing the services subject to tax under paragraphs (1), (2), (3), and (5) of subdivision (c) of section two where the property so sold becomes a physical component part of the property upon which the services are performed or where the property so sold is later actually transferred to the purchaser of the service in conjunction with the performance of the service subject to tax. Notwithstanding the preceding provision of this subparagraph, a sale of any tangible personal property to a contractor, subcontractor or repairman for use or consumption in erecting structures or buildings, or building on, or otherwise adding to, altering, improving, maintaining, servicing or repairing real property, property or land, as the terms real property, property or land are defined in the Real Property Tax law, is deemed to be a retail sale regardless of whether the tangible personal property is to be resold as such before it is so used or consumed.

(ii) The term retail sale does not include:

(A) The transfer of tangible personal property to a corporation, solely in consideration for the issuance of its stock, pursuant to a merger or consolidation effected under the law of New York or any other jurisdiction.

(B) The distribution of property by a corporation to its stockholders as a liquidating dividend.

(C) The distribution of property by a partnership to its partners in whole or partial liquidation.

(D) The transfer of property to a corporation upon its organization in consideration for the issuance of its stock.

(E) The contribution of property to a partnership in consideration for a partnership interest therein.

(5) Sale, selling or purchase. Any transfer of title or possession or both, ex-

term "person" includes an individual, company, corporation, estate, receiver, person acting in a fiduciary or representative or otherwise, and any combination

the purposes of the taxes imposed by Section 2 and by Section 4, the following

any person for any purpose other than paragraph (i) of paragraph (4) of this

property or to whom are rendered under this resolution.

of any property and the charge for the same, whether received in money, whether credit is allowed by the tax commission for expenses or early payment of tangible personal property accepted in payment, including the cost of transportation of such property, if such cost is separately stated in the return of the purchaser. For special Section 5.

personal property to any person for whom it is a physical component part of any tangible personal property, whether that person is performing the duties of (2), (3), and (5) of subdivision (c) of Section 2, or where the property so described forms a physical component part of any tangible personal property so described, or where the property so described is used in conjunction with any tangible personal property to which such tax. Notwithstanding the preceding provisions of this section, the tax on tangible personal property to a person for whom it is a physical component part of any tangible personal property, whether that person is performing the duties of (2), (3), and (5) of subdivision (c) of Section 2, or where the property so described forms a physical component part of any tangible personal property so described, or where the property so described is used in conjunction with any tangible personal property to which such tax, shall be added to, or included in, the tax on such tangible personal property, whether that person is performing the duties of (2), (3), and (5) of subdivision (c) of Section 2, or where the property so described forms a physical component part of any tangible personal property so described, or where the property so described is used in conjunction with any tangible personal property to which such tax.

property to a corporation, solely in consideration of a merger or consolidation or other business combination within the jurisdiction.

corporation to its stockholders as a result of a merger or consolidation.

membership to its partners in whole or in part.

in upon its organization in connection with a merger or consolidation.

membership in consideration for a merger or consolidation.

title or possession or both, except as otherwise provided.

December 8, 1975

change or barter, rental, lease or license to use or consume, conditional or otherwise, in any manner or by any means whatsoever for a consideration, or any agreement therefore, including the rendering of any service, taxable under this resolution for a consideration or any agreement therefore.

(6) Tangible personal property. Corporeal personal property of any nature. However, except for purposes of the tax imposed by subdivision (b) of Section 2, such term shall not include gas, electricity, refrigeration and steam.

(7) Use. The exercise of any right or power over tangible personal property by the purchaser thereof and includes, but is not limited to, the receiving, storage or any keeping or retention for any length of time, withdrawal from storage, any installation, any affixation to real or personal property, or any consumption of such property.

(8) Vendor. (i) The term "vendor" includes:

(A) A person making sales of tangible personal property or services, the receipts from which are taxed by this resolution;

(B) A person maintaining a place of business in the State and making sales, whether at such place of business or elsewhere, to persons within the County of tangible personal property or services, the use of which is taxed by this resolution;

(C) A person who solicits business either by employees, independent contractors, agents or other representatives or by distribution of catalogs or other advertising matter and by reason thereof makes sales to persons within the County of tangible personal property or service, the use of which is taxed by this resolution;

(D) Any other person making sales to persons within the County of tangible personal property or services, the use of which is taxed by this resolution, who may be authorized by the tax commission to collect such tax; and

(E) The State of New York, any of its agencies, instrumentalities, public corporation (including a public corporation created pursuant to agreement or compact with another state or Canada) or political subdivisions when such entity sells services or property of any kind ordinarily sold by private persons.

(i) Any salesman, representative, peddler, or canvasser, who is treated by the state tax commission as a vendor, pursuant to the provision of Section 1101 (b) (8) (ii) of the Tax Law.

(c) When used in this resolution for the purposes of the tax imposed under subdivision (e) of Section 2, the following terms shall mean:

(1) Hotel. A building or portion of it which is regularly used and kept open as such for the lodging of guests. The term "hotel" includes an apartment hotel, a motel, boarding house or club, whether or not meals are served.

(2) Occupancy. The use or possession, or the right to the use or possession, of any room in a hotel.

(3) Occupant. A person who, for a consideration, uses, possesses, or has the right to use or possess, any room in a hotel under any lease, concession, permit, right of access, license to use or other agreement, or otherwise.

(4) Operator. A person operating a hotel.

(5) Permanent resident. Any occupant of any room or rooms in a hotel for at least ninety consecutive days shall be considered a permanent resident with regard to the period of such occupancy.

(6) Rent. The consideration received for occupancy valued in money, whether received in money or otherwise.

PROCEEDINGS OF THE

December 8, 1975

- (7) Room. Any room or rooms of any kind in any part or portion of a hotel, which is available for or let out for any purpose other than a place of assembly.
- (d) When used in this resolution for purposes of the tax imposed under subdivision (f) of Section 2, the following terms shall mean:
- (1) Active annual member. A member who is not a life member but who enjoys full club privileges as distinguished from the privileges enjoyed by a person holding a nonresident membership, an associate membership, or other partial or restricted membership.
- (2) Admission charge. The amount paid for admission, including any service charge and any charge for entertainment or amusement or for the use of facilities therefor.
- (3) Amusement charge. Any admission charge, dues or charge of roof garden, cabaret or other similar place.
- (4) Charge of a roof garden, cabaret or other similar place. Any charge made for admission, refreshment, service, or merchandise at a roof garden, cabaret or otherwise similar place.
- (5) Dramatic or musical arts admission charge. Any admission charge paid for admission to a theatre, opera house, concert hall or other hall or place of assembly for a live dramatic, choreographic or musical performance.
- (6) Dues. Any dues or membership fee including any assessment, irrespective of the purpose for which made, and any charges for social or sports privileges or facilities except charges for sports privileges or facilities offered to members or guests which would otherwise be exempt if paid directly by such guest. Dues of a life member shall be an annual equivalent to the amount paid dues within this definition, by an active annual member, whether or not the life member paid for his life membership prior to the imposition of the tax by this article.
- (7) Initiation fee. Any payment, contribution, or loan, required as a condition precedent to membership, whether or not such payment, contribution or loan is evidenced by a certificate of interest of indebtedness or share of stock, and irrespective of the person or organization to whom paid, contributed or loaned.
- (8) Lessor. Any person who is the owner, licensee, or lessee of any place of amusement or roof garden, cabaret or other similar place which he leases, sub-leases or grants a license to use to other person who make amusement charges or admission charges.
- (9) Patron. Any person who pays an amusement charge or who is otherwise required to pay the tax imposed under such subdivision (f) of Section 2.
- (10) Place of amusement. Any place where any facilities for entertainment, amusement, or sports are provided.
- (11) Recipient. Any person who collects or receives or is under a duty to collect an amusement charge.
- (12) Roof garden, cabaret or other similar place. Any roof garden, cabaret or other similar place which furnishes a public performance for profit.
- (13) Social or athletic club. Any club or organization of which a material purpose or activity is social or athletic.

SECTION 2. Imposition of sales tax.

On or after March 1, 1976, there is hereby imposed and there shall be paid a tax of one (1%) percent upon:

- (a) The receipts from every retail sale of tangible personal property, except as otherwise provided in this resolution.

December 8, 1975

(b) The receipts from every sale, other than sales from resale, of gas, electricity, refrigeration and steam and gas, electricity, refrigeration and steam service of whatever nature, and from every sale, other than sales for resale, of telephony or telegraphy and telephone and telegraph services of whatever nature except interstate and international telephony telegraphy and telephone and telegraph service.

(c) The receipts from every sale, except for resale, of the following services:

(1) The furnishing of information by printed, mimeographed or multigraphed matter or by duplicating written or printed matter in any other manner, including the services of collecting, compiling or analyzing information of any kind or nature and furnishing reports thereof to other persons, but excluding the furnishing of information which is personal or individual in nature and which is not or may not be substantially incorporated in reports furnished to other persons, and excluding the services of advertising or other agents, or other persons acting in a representative capacity, and information services used by newspapers, radio broadcasters and television broadcasters in the collection and dissemination of news.

(2) Producing, fabricating, processing, printing or imprinting tangible personal property, performed for a person who directly or indirectly furnishes the tangible personal property, not purchased by him for resale, upon which such services are performed.

(3) Installing tangible personal property, or maintaining, servicing, repairing tangible personal property not held for sale in the regular course of business, whether of not the services are performed directly or by means of coin-operated equipment or by any other means, and whether or not any tangible personal property is transferred in conjunction therewith, except such services rendered by an individual who is engaged directly by a private home owner or lessee in or about this residence and who is not in a regular trade or business offering his services to the public, and except any receipts from laundering, dry-cleaning, tailoring, weaving, pressing, shoe repairing and shoe shining, and except for installing property which, when installed, will constitute 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, and except such services rendered with respect to commercial vessels primarily engaged in interstate or foreign commerce and property used by or purchased for the use of such vessels for fuel, provisions, supplies, maintenance and repairs (other than with respect to articles purchased for the original equipping of a new ship); provided, however, that nothing contained in this paragraph shall be construed to exclude from tax under this paragraph or under subdivision (b) of this section any charge, made by a person furnishing service subject to tax under subdivision (b) of this section, for installing property at the premises of a purchaser of such a taxable service for use in connection with such service.

(4) Storing all tangible personal property not held for sale in the regular course of business and the rental of safe deposit boxes or similar space.

(5) Maintaining, servicing or repairing real property, property or land, as such terms are defined in the Real Property Tax Law, whether the services are performed in or outside of a building, as distinguished from adding to or improving such real property, property or land, by a capital improvement, but excluding services rendered by an individual who is not in a regular trade or business offering his services to the public, and excluding interior cleaning and maintenance services performed on a regular contractual basis for a term of not less than thirty days, other than window cleaning, rodent and pest control and trash removal from buildings.

Wages, salaries and other compensation paid by an employer to an employee for performing as an employee of the services described in paragraphs (1)

December 8, 1975

through (5) of this subdivision (c) are not receipts subject to the taxes imposed under such subdivision.

(d) (i) The receipts from every sale of beer, wine or other alcoholic beverages or any other drink of any nature, or from every sale of food and drink of any nature or of food alone, when sold in or by restaurants, taverns or other establishments in this county, or by caterers, including in the amount of such receipts any cover, minimum, entertainment or other charge made to patrons or customers (except those receipts taxed pursuant to subdivision (f) of this section):

(1) in all instances where the sale is for consumption on the premises where sold;

(2) in those instances where the vendor or any person whose services are arranged for by the vendor, after the delivery of the food or drink by or on behalf of the vendor for consumption off the premises of the vendor, serves or assists in serving, cooks, heats or provides other services with respect to the food or drink; and

(3) in those instances where the sale is for consumption off the premises of the vendor, except where food (other than sandwiches) or drink or both are (A) sold in an unheated state and, (B) are of a type commonly sold for consumption off the premises and in the same form and condition, quantities and packaging, in establishments which are food stores other than those principally engaged in selling foods prepared and ready to be eaten.

(ii) The tax imposed by this subdivision shall not apply to:

(A) food or drink which is sold to an airline for consumption while in flight;

(B) food or drink sold to a student of a nursery school, kindergarten, elementary or secondary school at a restaurant or cafeteria located on the premises of such a school, or food and drink, other than beer, wine, or other alcoholic beverages, sold at a restaurant, tavern or other establishment located on the premises of a college, university or a school (other than a nursery school, kindergarten, elementary or secondary school) to a student enrolled therein who purchases such food and drink under a contractual arrangement whereby the student does not pay cash at the time he is served, provided the school, college or university described in this subparagraph is operated by an exempt organization described in subdivision (a) of Section 1116 of the Tax Law, or is created, incorporated, registered, or licensed by the State Legislature or pursuant to the Education Law or the regulations of the Commissioner of Education, or is incorporated by the Regents of the University of the State of New York or with their consent or the consent of the Commissioner of Education as provided in Section 216 of the Education Law.

(c) food and drink sold through coin operated vending machines at ten cents or less, provided the vendor is primarily engaged in making such sales and maintains records satisfactory to the state tax commission.

(e) The rent for every occupancy of a room or rooms in a hotel in this County, except that the tax shall not be imposed upon (1) a permanent resident, or (2) where the rent is not more than at the rate of two dollars per day.

(f) (1) Any admission charge where such admission charge is in excess of ten cents to or for the use of any place of amusement in the County, except charges for admission to race tracks, boxing, sparring or wrestling matches or exhibitions which charges are taxed under the laws of this State except taxes imposed by Article 28 of the Tax Law of the State of New York, or dramatic or musical arts performances, or motion picture theatres, and except charges to a patron for admission to, or use of, facilities for sporting activities in which such patron is to be a participant, such as bowling alleys and swimming pools.

COUNTY LEGISLATURE

731

December 8, 1975

For any person having the permanent use or possession of a box or seat or a lease or a license, other than a season ticket, for the use of a box or seat at a place of amusement, the tax shall be upon the amount for which a similar box or seat is sold for each performance or exhibition at which the box or seat is used or reserved by the holder, licensee or lessee, and shall be paid by the holder, licensee.

(2) The dues paid to any social or athletic club in this County if the dues of an active annual member, exclusive of the initiation fee, are in excess of ten dollars per year, and on the initiation fee alone, regardless of the amount of dues, if such initiation fee is in excess of ten dollars, except that the tax shall not apply to a fraternal society, order or association operating under the lodge system or any fraternal association of students of a college or university. Where the tax on dues applies to any such social or athletic club, the tax shall be paid by all members thereof regardless of the amount of their dues and shall be paid on all dues or initiation fees for a period commencing on or after March 1, 1976. In the case of a life membership, the tax shall be upon the annual amount paid by active annual members as dues, whether or not the life member paid for or was admitted to such membership prior to the imposition of the tax under this resolution and shall be paid annually by the person holding such life membership at the time for payment of dues by active annual members.

(3) The amount paid as charges of a roof garden, cabaret or other similar place in the state.

SECTION 3. Transitional provisions.

(a) The taxes imposed under subdivisions (a), (c) and (d) of Section 2 shall be paid upon all sales made and services rendered on or after the effective date of this resolution although made on or rendered under a prior contract, except as provided in Section 12, and except that a delivery or transfer of possession of tangible personal property made after said date pursuant to an agreement for the sale of said property made before the date four months earlier than the effective date of this resolution shall not be subject to tax if: (1) such agreement for the sale of said property was made in writing, (2) the particular item or items of property so sold or agreed to be sold were segregated, before December 1, 1975, from any other similar property in the possession of the vendor and identified as having been appropriated to such sale or agreement of sale and (3) the purchaser, before March 1, 1976 shall have paid to the vendor not less than ten percent of the sale price of said property.

(b) The tax imposed under subdivision (b) of Section 2 shall be paid with respect to receipts for property or services sold on or after March 1, 1976 although made under a prior contract. Where property or service is sold on a monthly, quarterly or other term basis and the bills for such property or service are based on meter readings, the amount received on each bill for such property or service for a month or other term shall be a receipt subject to the tax, but such tax shall be applicable to all bills based on meters read on or after March 1, 1976 only where more than one-half of the number of days included in the month or other period billed are days subsequent to February 29, 1976, provided, however, that where such bills are for telephone or telegraph service the tax shall apply to all receipts on such bills dated on or after March 1, 1976, for which no previous bill was rendered, excepting, however, charges for services furnished before the date of the first of such bills.

(c) The tax imposed under subdivision (e) of Section 2 shall be paid upon any occupancy on or after March 1, 1976, although such occupancy is pursuant to a prior contract, lease or other arrangement. Where rent is paid on a weekly, monthly or other term basis, the rent shall be subject to the tax imposed under such subdivision (e) to the extent that it covers any period on and after March 1, 1976 and such rent shall be apportioned on the basis of the ratio of the number of days falling within said period to the total number of days covered thereby.

PROCEEDINGS OF THE

December 8, 1975

(d) Except as otherwise hereinafter provided, the tax imposed under subdivision (f) of Section 2 shall be applicable to any admission to or the use of facilities of a place of amusement occurring on or after March 1, 1976 whether or not the admission charge has been paid prior to such date, unless the tickets were actually sold and delivered (other than for resale) prior to March 1, 1976 to a person attending the performance occurring on or after such date.

(e) A refund or credit equal to the amount of the sales or compensating use tax paid on the sale or use of tangible personal property, under a local law, ordinance or resolution imposed pursuant to the authority of chapter eight hundred seventy three of the laws of nineteen hundred thirty-four, as amended, or chapter two hundred seventy-eight of the laws of nineteen hundred forty-seven, as amended, shall be allowed, upon application to the tax commission as provided for herein, where such property has been used by the purchaser or user in performing the services subject to tax under paragraphs (1), (2), (3) and (5) of subdivision (c) of Section 2 and such property has become a physical component part of the property upon which the services are performed or has been transferred to the purchase of the service in conjunction with the performance of the service subject to tax, except that such refund or credit shall not exceed the combined state and local taxes, if any, paid pursuant to article twenty-eight of the Tax Law and under imposed by this resolution, on the sale or use of the service connection with which such property was used. No interest shall be allowed or paid upon any refund made or credit allowed pursuant to this subdivision.

SECTION 4. 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 resolution there is hereby imposed on every person a use tax for the use within this county on and after March 1, 1976, except as otherwise exempted under this resolution, (A) of any tangible personal property purchased at retail, (B) of any tangible personal property manufactured, processed or assembled by the user in items of the same kind of tangible personal property as offered for sale by him in the regular course of business, (C) of the services described in paragraph (1) of subdivision (c) section two, and (D) of any tangible personal property, however acquired, where not acquired for purposes of resale, upon any of the services described under paragraphs (2) and (3) of subdivision (c) of section two have been performed. For purchase of clause (A) of this section, the tax shall be at the rate of one (1%) percent of the consideration given or contracted for such property, or for the use of such property, excluding any credit for tangible personal property accepted in part payment and intended for resale, plus the cost of transportation except where such cost is separately stated in the written contract, if any, and on the bill rendered to the purchaser. For purposes of clause (B) of this section, the tax shall be at the rate of one (1%) percent 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, for purposes of clause (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 fabricates 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 clauses (C) and (D) of this section, the tax shall be at the rate of one (1%) percent of the consideration given or contracted to be given for the service, including the consideration for any tangible personal property transferred in

December 8, 1975

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 5. Special rules for computing receipts and considerations.

(a) The retail sales tax imposed under subdivision (a) of Section 2 and the compensating use tax imposed under Section 4, when computed in respect to tangible personal property whenever manufactured, processed or assembled and used by such manufacturer, producer or assembler in the regular course of business within this county, shall be based on the price at which items of the same kind of tangible personal property are offered for sale by him, except to the extent otherwise provided in Section 4 hereof.

(b) Tangible personal property, which has been purchased by a resident of this County outside of this County for use outside of this County and subsequently becomes subject to the compensating use tax imposed under this resolution shall be taxed on the basis of the purchase price of such property, provided, however:

(1) That where a taxpayer affirmatively shows that the property was used outside this County by him for more than six months prior to its use within this County such property shall be taxed on the basis of current market value of the property at the time of its first use within this County. The value of such property, for compensating use tax purposes, may not exceed its cost.

(2) That the compensating use tax on such tangible personal property brought into this County (other than for complete consumption or for incorporation into real property located in this County) and used in the performance of a contract or subcontract within this County by a purchaser or user for a period of less than six months may be based, at the option of the tax payer, on the fair rental value of such property for the period of use within this County.

(c) With respect to property leased, or sold under a contract deferring payments, tax shall be payable at such times and in such amounts as may be prescribed by the state tax commission as provided in Section 1132 of the Tax Law.

(d) If the state tax commission has prescribed or shall prescribe schedules of the amount of tax to be collected upon each gallon of motor fuel and diesel motor fuel sold at retail service stations, and upon each pack of cigarettes, as provided in Section 1111 of the Tax Law, the tax thereon shall be collected as prescribed in such schedules.

SECTION 6. Exemptions from sales and use taxes.

(a) Receipts from the following shall be exempt from the tax on retail sales imposed under subdivision (a) of Section 2 and the compensating use tax imposed under Section 4:

(1) Food, food products, beverages, dietary foods and health supplements, sold for human consumption but not including (i) candy and confectionery, (ii) fruit drinks which contain less than seventy percent of natural fruit juice, (iii) soft drinks, sodas and beverages such as are ordinarily dispensed at soda fountains or in connection therewith (other than coffee, tea or cocoa) and (iv) beer, wine or other alcoholic beverages, all of which shall be subject to the retail sales and compensating use taxes, whether or not the item is sold in liquid form. Nothing herein shall be construed as exempting food or drink from the tax imposed under subdivision (d) of Section 2.

(2) Water, when delivered to the consumer through mains or pipes.

(3) Drugs and medicines intended for use, internally or externally, in the

December 8, 1975

- cure, mitigation, treatment or prevention of illnesses or diseases in human beings and products consumed by humans for the preservation of health but not including medical equipment and supplies other than such drugs and medicines, or cosmetics or toilet articles notwithstanding the presence of medicinal ingredients therein.
- (4) Prosthetic aids, hearing aids, or eyeglasses and artificial devices designed for the use of a particular individual to correct or alleviate physical incapacity.
- (5) Newspapers and periodicals.
- (6) Tangible personal property, except property incorporated in a building or structure, for the use or consumption directly and predominantly in the production for sale of tangible personal property by farming, including stock, dairy, poultry, fruit, fur bearing animal, and truck farming. The term farming shall also include ranching, operating nurseries, greenhouses or other similar structures used primarily for the raising of agricultural, horticultural or floricultural commodities, and operating orchards.
- (7) Tangible personal property sold by a mortician, undertaker or funeral director. However, all tangible personal property sold to a mortician, undertaker or funeral director for use in the conducting of funerals shall not be deemed a sale for resale within the meaning of paragraph (4) of subdivision (b) of Section 1 of this resolution and shall not be exempt from the retail sales tax.
- (8) Commercial vessels primarily engaged in interstate or foreign commerce and property used by or purchased for the use of such vessels for fuel, provisions, supplies, maintenance and repairs (other than articles purchased for the original equipping of a new ship).
- (9) Fuel sold to an airline for use in its airplanes.
- (10) Tangible personal property purchased for use or consumption directly and predominantly in research and development in the experimental or laboratory sense. Such research and development shall not be deemed to include the ordinary testing or inspection of materials or products for quality control, efficiency surveys, management studies, consumer surveys, advertising, promotions or research in connection with literary, historical or similar projects.
- (12) Tangible personal property sold through coin-operated vending machines at ten cents or less, provided the retailer is primarily engaged in making such sales and maintains records satisfactory to the state tax commission.
- (13) Motor vehicles, as such term is defined in section one hundred twenty-five of the vehicle and traffic law, sold by a husband or wife to his or her spouse, or by a parent to his or her child, or by a child to his or her parent. Provided, however, this exemption shall not apply if the vendor is a dealer as defined in section four hundred fifteen of the vehicle and traffic law.
- (14) Tangible personal property sold to a contractor, subcontractor or repairman for use in erecting a structure or building of an organization described in subdivision (a) of section seven, or adding to, altering or improving real property, property or land of such an organization, as the terms real property, property or land are defined in the real property tax law; provided, however, no exemption shall exist under this paragraph unless such tangible personal property is to become an integral component part of such structure, building or real property.
- (15) Tangible personal property sold to a contractor, subcontractor or repairman for use in maintaining, servicing or repairing real property, property or land of an organization described in subdivision (a) of section seven, as the terms real property, property or land are defined in the real property tax law; provided, however, no exemption shall exist under this paragraph unless such tangible personal property is to become an integral component part of such structure, building or real property.

December 8, 1975

(16) Tangible personal property sold by a contractor, subcontractor or repairman to a person other than an organization described in subdivision (a) of section seven, for whom he is adding to, or improving real property, property or land by a capital improvement, or for whom he is about to do any of the foregoing, if such tangible personal property is to become an integral component part of such structure, building or real property, provided, however, that if such sale is made pursuant to a contract irrevocably entered into before September first, nineteen hundred sixty-nine, no exemption shall exist under this paragraph.

(17) Tangible personal property sold by a person at his residence provided such person does not engage in such sales for more than three days in a calendar year and such person or any member of this household does not conduct a trade or business in which similar items are sold, and the gross receipts from such sales can reasonably be expected not to exceed two hundred dollars in a calendar year. This exemption shall not apply to sales at a party or a sale held to liquidate an estate. This exemption shall not apply to the sale of boats, snowmobiles or motor vehicles except such sales of motor vehicles within the exemptions of paragraph thirteen of subdivision (a) of this section.

(18) Cartons, containers, and wrapping and packaging materials and supplies, and components thereof for use and consumption by a vendor in packaging or packing tangible personal property for sale, and actually transferred by the vendor to the purchaser.

(b) (i) Telephony and telegraphy and telephone and telegraph service used by newspapers, radio broadcasters and television broadcasters in the collection or dissemination of news shall be exempt from the tax imposed under subdivision (b) of Section 2 if the charge for such services is a toll charge or a charge for mileage services, including the associated station terminal equipment.

(ii) Gas, electricity, refrigeration and steam, and gas, electric, refrigeration and steam service of whatever nature for use or consumption directly and exclusively in research and development in the experimental or laboratory sense shall be exempt from the tax imposed under subdivision (b) of Section 2. Such research and development shall not be deemed to include the ordinary testing or inspection of materials or products for quality control, efficiency surveys, management studies, consumer surveys, advertising, promotions or research in connection with literary, historical or similar projects.

(c) All sales of tangible personal property for use or consumption directly and predominantly in the production of tangible personal property, gas, electricity, refrigeration or steam, for sale, by manufacturing, processing, generating, assembling, refining, mining, extracting, farming, agriculture, horticulture or floriculture, and all sales of telephone central office equipment and station apparatus or comparable telegraph equipment for use directly and predominantly in receiving at destination or in initiating and switching telephone or telegraph communication shall be exempt from the taxes imposed under subdivision (a) and (b) of Section 2.

(d) Services otherwise taxable under paragraph (1), (2) or (3) of subdivision (c) of Section 2 herein shall be exempt from tax under this resolution if the tangible personal property upon which services were performed is delivered to the purchaser outside the County for use outside the County.

(e) Telephone and telegraph service paid for by inserting coins in coin-operated telephones where the charge is ten cents or less shall be exempt from the tax imposed under subdivision (b) of Section 2.

(f) Services rendered by a veterinarian licensed and registered as required by the education law which constitute the practice of veterinary medicine as defined in said law, including hospitalization for which no separate boarding charge is made, shall not be subject to tax under paragraph (3) of subdivision

PROCEEDINGS OF THE

December 8, 1975

(c) of Section 2, but the exemption allowed by this subdivision shall not apply to other services provided by a veterinarian to pets and other animals, including, but not limited to, boarding, grooming and clipping. Articles of tangible personal property designed for use in some manner relating to domestic animals or poultry, when sold by such veterinarian, shall not be subject to tax under subdivision (a) of Section 2 or under Section 4. However, the sale of any such articles of tangible personal property to a veterinarian shall not be deemed a sale for resale within the meaning of paragraph (4) of subdivision (b) of Section 1 and shall not be exempt from retail sales tax.

(g) Services otherwise taxable under paragraph (3) of subdivision (c) of section two shall be exempt from tax if performed upon prosthetic aids, hearing aids, or eye glasses and artificial devices designed for the use of a particular individual to correct or alleviate physical incapacity.

SECTION 7. Exempt organizations.

(a) Except as otherwise provided in this section, any sale or amusement charge by or to any of the following or any use or occupancy by any of the following shall not be subject to the sales and compensating use taxes imposed under this resolution.

(1) The State of New York, or any of its agencies, instrumentalities, public corporations (including a public corporation created pursuant to agreement or compact with another state or Canada) or political subdivisions where it is the purchaser, user or consumer, or where it is a vendor of services or property of a kind not ordinarily sold by private persons;

(2) The United States of America—and any of its agencies and instrumentalities, insofar as it is immune from taxation where it is the purchaser, user or consumer, or where it sells services or property of a kind not ordinarily sold by private persons;

(3) The United Nations or any international organization of which the United States of America is a member where it is the purchaser, user or consumer, or where it sells services or property of a kind not ordinarily sold by private persons; and

(4) Any corporation, association, trust, or community chest, fund or foundation, organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, no substantial part of the activities of which is carrying or propaganda, or otherwise attempting to influence legislation, and which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.

(5) A post or organization of war veterans, or an auxiliary unit or society of, or a trust or foundation for, any such post or organization:

(A) organized in this state,

(B) at least seventy-five percent of the members of which are war veterans and substantially all of the other members of which are individuals who are veterans (but not war veterans), or are cadets, or are spouses, widows or widowers of war veterans or such individuals, and

(c) no part of the net earnings of which inures to the benefit of any private shareholder or individual.

(b) Nothing in this section shall exempt:

(1) retail sales of tangible personal property by any shop or store operated

December 8, 1975

by an organization described in paragraph (4) or paragraph (5) of subdivision (a) of this section, or

(2) sales of food or drink in or by a restaurant, tavern or other establishment operated by an organization described in paragraph (1), paragraph (4) or paragraph (5) of subdivision (a) of this section, other than sales exempt under paragraph (ii) of subdivision (d) of Section 2, from the taxes imposed hereunder, unless the purchaser is an organization exempt under this section.

(c) Where any organization described in paragraph (4) of subdivision (a) of this section carries on its activities in furtherance of the purposes for which it was organized, in premises in which, as part of said activities, it operates a hotel, occupancy of rooms in the premises and rents therefrom received by such corporation or association shall not be subject to tax hereunder.

(d) (1) Except as provided in paragraph (2) of this subdivision, any admissions all of the proceeds of which inure exclusively to the benefit of the following organizations shall not be subject to any of the taxes imposed under subdivision (f) of Section 2.

(A) An organization described in paragraph (4) or (5) of subdivision (a) of this section;

(B) A society or organization conducted for the sole purpose of maintaining symphony orchestras or operas and receiving substantial support from voluntary contributions;

(C) National guard organizations; or

(D) A police or fire department of a political subdivision of the state, or a voluntary fire or ambulance company or exclusively to a retirement, pension or disability fund for the sole benefit of members of a police or fire department or to a fund for the heirs of such members.

(2) The exemption provided under paragraph (1) of this subdivision shall not apply in the case of admissions to:

(A) Any athletic game or exhibition unless the proceeds shall inure exclusively to the benefit of elementary or secondary schools or unless in the case of an athletic game between two elementary or secondary schools, the entire gross proceeds from such game shall inure to the benefit of one or more organizations described in paragraph (4) of subdivision (a) of this section; or

(B) Carnivals, rodeos, or circuses in which any professional performer or operator participates for compensation.

(3) Admission charges or admission to the following places or events shall not be subject to any of the taxes imposed under subdivision (f) of Section 2.

(A) Any admission to agricultural fairs if no part of the net earnings thereof inures to the benefit of any stockholders or members of the association conducting the same; provided the proceeds therefrom are used exclusively for the improvement, maintenance and operation of such agricultural fairs.

(B) Any admission to a home or garden which is temporarily open to the general public as a part of a program conducted by a society or organization to permit the inspection of historical homes and gardens; provided no part of the net earnings thereof inures to the benefit of any private stockholder or individual.

(C) Any admissions to historic sites, houses and shrines, and museums conducted in connection therewith, maintained and operated by a society or organization devoted to the preservation and maintenance of such historic sites, houses, shrines and museums; provided no part of the net earnings thereof inures to the benefit of any private stockholder or individual.

December 8, 1975

SECTION 8. Deliveries outside the County; deliveries within the County of property sold or serviced elsewhere.

Where a sale of tangible personal property or services other than those described in subdivision (b) of Section 2, including an agreement therefor, is made in this County, but the property sold or the property upon which the services were performed is or will be delivered to the purchaser elsewhere, such sales shall not be subject to tax under this resolution. However, if delivery occurs or will occur in a city, county or school district imposing a tax on the sale or use of such property, pursuant to the authority of Article 29 of the Tax Law, the vendor shall be required to collect from the purchaser, as provided in Section twelve hundred fifty-four of the Tax Law of the State of New York, the aggregate sales or compensating use taxes imposed by the city, if any, county and school district in which delivery occurs or will occur, for distribution by the state tax commission to such taxing jurisdiction or jurisdictions.

Where a sale of tangible personal property or services other than those described in subdivision (b) of Section 2, including an agreement therefor, is made outside this County, but the property sold or the property upon which the services were performed is or will be delivered to the purchaser in this County, such sale and use of such property or services shall be subject to tax under this resolution, and the vendor shall be required to collect from the purchaser, as provided in Section twelve hundred fifty-four of the Tax Law of the State of New York the sale or use tax imposed by this resolution, for distribution by the state tax commission to this County.

For the purpose of this section, delivery shall be deemed to include transfer of possession to the purchaser and the receiving of the property by the purchaser.

SECTION 9. Certain sales of motor vehicles; proof required for registration of motor vehicles.

(a) Where a sale of a motor vehicle, including an agreement therefor, is made in this County to a nonresident thereof, such sale shall not be subject to tax under this resolution, despite the fact that such motor vehicle is delivered to the purchaser within this County provided the purchaser furnishes to the vendor, prior to taking delivery, proof satisfactory to the tax commission that the purchaser:

(1) is a nonresident of this County;

(2) has no permanent place of abode within this County;

(3) is not engaged in carrying on in this County any employment, trade, business or profession in which the motor vehicle will be used in this County, and such other proof as the tax commission may require to insure proper administration of the taxes imposed under subdivision (a) of Section 2. However, if the purchaser resides in a city, county or school district imposing a tax on the use of such motor vehicle, the vendor shall be required to collect from the purchaser, as provided in Section twelve hundred fifty-four of the Tax Law of the State of New York, the aggregate compensating use taxes imposed by the city, if any, county and school district in which the purchaser resides, for distribution by the state tax commission to such taxing jurisdiction or jurisdictions.

(b) A vendor shall not be liable for failure to collect tax on such sale of a motor vehicle provided the proof furnished to him by the purchaser pursuant to subdivision (a) of this section shows that the purchaser's residence is not in any city, county or school district which imposes a tax on the use of such motor vehicle, and provided the vendor keeps such proof available for inspection by the state tax commission and further provided that such proof is not known by the vendor, prior to making physical deliveries of the motor vehicle, to be false.

(c) For purposes of this section, the term "motor vehicle" shall include a

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December 8, 1975

motor vehicle as defined in section one hundred twenty-five of the Vehicle and Traffic Law of the State of New York, and a trailer as defined in section one hundred fifty-six of such law.

SECTION 10. Territorial limitations.

Any tax imposed under the authority of this resolution shall apply only within the territorial limits of this County.

SECTION 11. Exemptions from use tax.

The following uses of property shall not be subject to the compensating use tax imposed under this resolution.

(1) In respect to the use of property used by the purchaser in this County prior to March 1, 1976.

(2) In respect to the use of property purchased by the user while a nonresident of this County, except in the case of tangible personal property which the user, in the performance of a contract, incorporates into real property located in the County. A person while engaged in any manner in carrying on in this County any employment, trade, business or profession.

(3) In respect to the use of property or services upon the sale of which the purchaser would be expressly exempt from the taxes imposed under subdivision (a), (b) or (c) of Section 2.

(4) In respect to the use of property which is converted into or becomes a component part of a product produced for sale by the purchaser.

(5) In respect to the use of paper in the publication of newspapers and periodicals.

(6) (A) In respect to the use of property or services to the extent that a retail sales tax or a compensating use tax was legally due and paid thereon, without any right to a refund or credit thereof, to (a) any municipal corporation in this state or (b) any other state or jurisdiction within any other state, but only when it is shown that such other state or jurisdiction allows a corresponding exemption with respect to the sale or use of tangible personal property or of any of the services upon which such a sale or compensating use tax was paid to this State and any of its municipal corporations, except as provided in subparagraph (B) of paragraph (6) of this section.

(B) To the extent that a compensating use tax imposed by this resolution and the compensating use tax imposed by Article 28 of the Tax Law are at a higher rate than the rate of tax imposed in any other state or jurisdiction within any other state, the exemption provided in subparagraph (A) of paragraph 6 of this section shall be inapplicable and the taxes imposed by this resolution and by Article 28 shall apply to the extent of the difference between such aggregate rate and the rate paid in such other state or jurisdiction. Where a retail sales tax or a compensating use tax was legally due and paid to any municipal corporation in this State, without any right to a refund or credit thereof, with respect to the sale or use of tangible personal property or any of the services subject to sales or compensating use tax, if the use of such property or services is then subject to the compensating use tax imposed by this resolution and such tax is at a higher rate than the rate of tax imposed by the first municipal corporation, the tax imposed by this resolution shall also apply but only to the extent of the difference in such rates.

(C) For the purpose of this paragraph, a payment to the State Tax Commission of a tax imposed by a municipal corporation shall be deemed a payment to such municipal corporation.

December 8, 1975

SECTION 12. Refunds or credit based on proof of certain uses.

(a) Subject to the conditions and limitations provided for herein, a refund or credit shall be allowed for a tax paid pursuant to subdivision (a) of Section 2 or Section 4,—(1) on the sale or use within this county of tangible personal property if the purchaser or user, in the performance of a contract, later incorporates that tangible personal property into real property located outside this county; (2) on the sale or use of tangible personal property purchased in bulk, or any portion thereof, which is stored and not used by the purchaser or user within this county if that property is subsequently reshipped by such purchaser or user to a point outside this county for use outside this county; (3) on the sale to or use by a contractor or subcontractor of tangible personal property if that property is used by him solely in the performance of a pre-existing lump sum or unit price construction contract; or (4) on the sale or use within this county of tangible personal property, not purchased for resale, if the use of such property in this county is restricted to fabricating such property (including incorporating it into or assembling it with other tangible personal property), processing, printing or imprinting such property and such property is then shipped to a point outside this county for use outside this county. (For the purposes of clause (3) of the preceding sentence, the term "pre-existing lump sum or unit price construction contract" shall mean a contract for the construction of improvements to real property under which the amount payable to the contractor or subcontractor is fixed without regard to the costs incurred by him in the performance thereof, and which (i) was irrevocably entered into prior to the date of the enactment of this resolution or the enactment of a law increasing the rate of tax imposed under this resolution, or (ii) resulted from the acceptance by a governmental agency of a bid accompanied by a bond or other performance guaranty which was irrevocably submitted prior to such date.) Where the tax on the sale or use of such tangible personal property has been paid to the vendor, to qualify for such refund or credit, such tangible personal property must be incorporated into real property as required in clause (1) above, reshipped as required in clause (2) above or used in the manner described in clauses (3) or (4) above within three years after the date such tax was payable to the state tax commission by the vendor pursuant to section eleven hundred thirty-seven of the Tax Law. Where the tax on the sale or use of such tangible personal property was paid by the applicant for the credit or refund directly to the state tax commission, to qualify for such refund or credit, such tangible personal property must be incorporated into real property as required in clause (1) above, reshipped as required in clause (2) above or used in the manner described in clauses (3) or (4) above within three years after the date such tax was payable to the state tax commission by such applicant pursuant to article twenty-eight of the Tax Law. With respect to a sale or use described in clause (3) above, the purchaser or user shall be entitled to a refund or credit of the amount of the taxes imposed by this resolution if enacted later than the date of such contract or bid, or of the amount reflecting an increase in the rate of tax enacted later than said date, as the case may be, but only to the extent that all such sales and use taxes paid on such sale or use under the aggregate statewide and local taxes imposed under article twenty-eight and by authority of article twenty-nine exceed an amount computed by applying against such sale or use the aggregate of the rates of statewide and local sales and use taxes that were in effect at the time such contract was entered into or such bid was submitted.

(b) Subject to the conditions and limitations provided for in this subdivision, a refund or credit shall be allowed for a tax paid pursuant to subdivision (a) of section two or section four on the sale to or use by an omnibus carrier described in this subdivision of any omnibus, and of parts, equipment, lubricants, motor fuel, diesel motor fuel, maintenance, servicing or repair purchased and used in the operation of any such omnibus by such carrier. Any omnibus carrier must provide local transit service in this state and operate pursuant to a certificate of public convenience and necessity issued by the commissioner of transportation of this state or by the interstate commerce commission of the United States or

December 8, 1975

pursuant to the contract, franchise or consent between such carrier and a city having a population of more than one million inhabitants, or any agency of such city. The amount of such refund or credit shall be determined by first computing the local transit service percentage which shall be the proportion that such carrier's vehicle mileage in local transit service in this state in the calendar year immediately preceding the end of the quarterly return period, prescribed by section eleven hundred thirty-six of the Tax Law, to which such refund or credit relates bears to such carrier's total mileage operated in this state in such year. An omnibus carrier which was not engaged in local transit service in the preceding calendar year shall determine such percentage with respect to its first four quarterly returns filed pursuant to section eleven hundred thirty-six of the Tax Law, by using the proportion that such carrier's vehicle mileage in local transit service in this state in the first three months of such operation bears to such carrier's total mileage operated in this state in such period. The amount of the refund or credit allowable on the local tax paid on such purchases or uses then shall be determined in accordance with the following table:

If the local transit service percentage is:	The refund or credit is:
Less than 10 percent	None
10 percent	10 percent of such tax
Greater than 10 percent but less than 70 percent	10 percent plus (the product of 1.5 times each whole percent in excess of 10 percent) of such tax
70 percent or more	100 percent of such tax

For purposes of this subdivision, local transit service, vehicle mileage and total mileage operated shall be as defined by rule or regulation of the state tax commission and records satisfactory to the tax commission shall be maintained by the carrier. An application for a refund or credit pursuant to this subdivision must be filed with such commission within the time provided by subdivision (a) of section eleven hundred thirty-nine of the Tax Law. Such application shall be in such form as the tax commission may prescribe. Where an application for credit has been filed, the applicant may immediately take such credit on the return which is due coincident with or immediately subsequent to the time that he files his application for credit. However, the taking of the credit on the return shall be deemed to be part of the application for credit and shall be subject to the provisions in respect to applications for credit in section eleven hundred thirty-nine of the Tax Law as provided in subdivision (e) of such section.

(c) A refund or credit equal to the amount of sales or compensating use tax imposed by article twenty-eight of the tax law and under this resolution, and paid on the sale or use of tangible personal property, shall be allowed the purchaser where such property is later used by the purchaser in performing a service subject to tax under paragraphs (1), (2), (3) or (5) of subdivision (c) of section two or under section four and such property has become a physical component part of the property upon which the service is performed or has been transferred to the purchaser of the service in conjunction with the performance of the service subject to tax or if a contractor, subcontractor or repairman purchases tangible personal property and later makes a retail sale of such tangible personal property, the acquisition of which would not have a sale at retail to him but for the last sentence of subparagraph (i) of paragraph (4) of subdivision (b) of section one. An application for the refund or credit provided for herein must be filed with the tax commission within the time provided by subdivision (a) of section eleven hundred thirty-nine of the tax law. Such application shall be in such form as the tax commission may prescribe. Where an application for credit has been filed, the applicant may immediately take such credit on the return which is due coincident with or immediately subsequent to the time that he files

December 8, 1975

his application for credit. However, the taking of the credit on the return shall be deemed to be part of the application for credit. The procedure for granting or denying such applications for refund or credit and review of such determinations shall be as provided in subdivision (e) of section eleven hundred thirty-nine of the tax law.

SECTION 13. Administration and collection.

The taxes imposed by this resolution under the authority of Article 29 of the Tax Law shall be administered and collected by the State Tax Commission in the same manner as the taxes imposed under Article 28 of the Tax Law are administered and collected by such Commission. All of the provisions of said Article 28 relating to or applicable to the administration and collection of the taxes imposed by that article shall apply to the taxes imposed by this resolution, including sections eleven hundred one, eleven hundred six (e), eleven hundred eleven, eleven hundred eighteen (b), eleven hundred nineteen and eleven hundred thirty-one through eleven hundred forty-seven, together with any amendment thereto, with the same force and effect as if those provisions had been incorporated in full into this resolution except as otherwise provided in section twelve hundred fifty of the Tax Law.

SECTION 14. Disposition of Revenues.

Net collections distributed to the County by the state tax commission pursuant to Section twelve hundred sixty-two of the Tax Law of the State of New York shall be set aside for County purposes and shall be available for any County purpose.

SECTION 15. Construction and Enforcement.

This resolution shall be construed and enforced in conformity with Articles 28 and 29 of the Tax Law of the State of New York pursuant to which the same is enacted.

SECTION 16. Separability.

If any provision of this resolution or the application thereof shall for any reason be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder of this resolution but shall be confined in its operation to the provision thereof directly involved in which such judgment shall have been rendered and the application of such provisions to other persons or circumstances shall not be affected thereby.

SECTION 17. Effective date.

This resolution shall take effect on the first day of March, nineteen hundred seventy six, except that certificates of registration may be filed with the state tax commission and certificates of authority to collect tax may be issued by the state tax commission prior to said date.

Discussion on the foregoing resolution resulted as follows:

Legislator Hannigan stated that in his opinion the sales tax will not solve anything. The real problem is social services. Until the Social Services Laws are amended, nothing is going to be changed.

Legislator O'Keefe inquired if an amendment could be made to this resolution to provide for an expiration date of one year.

Legislator Poillucci stated that he agreed that welfare is a problem but the major problem is waste and duplication in government.

Legislator O'Keefe stated that he would like to have the County Attorney's opinion on the expiration date of January 1, 1977 included in the resolution.

COUNTY LEGISLATURE

743

December 8, 1975

Legislator Hannigan stated when this legislation was first discussed the majority of people favored an expiration date of one year. Now you are telling the public they are going to have a sales tax forever.

Legislator O'Keefe offered the following amendment that the foregoing resolution would expire one year after it took effect.

The roll call vote on the amendment resulted as follows:
 AYES: 13—Dexter, Digilio, Hannigan, Cring, Leonard, Lombardi, MacClelland, O'Keefe, Pattison, Piggott, Vinchiarello, Waryas and Wyman.

NAYS: 21 ABSENT: 1—Finnan

AMENDMENT DEFEATED.

Legislator Cring offered the following amendment that all revenues in excess of \$3 million be returned to the towns and cities.

Legislator Hannigan seconded the motion.

VOICE VOTE—DEFEATED.

The roll call vote on the foregoing resolution resulted as follows:

AYES: 20 NAYS: 14—Armstrong, Baratta, DeBiase, Dexter, Digilio, Hannigan, Cring, Leonard, McHoul, O'Keefe, Pattison, Piggott, Poillucci, and Waryas.

ABSENT: 1—Finnan.

RESOLUTION ADOPTED.

RESOLUTION NO. 599 — 1975

RE: Adoption of Tentative Budget for Dutchess County for the year 1976 subject to the amendments herein contained as it pertains to salaries.

The Personnel Committee offers the following and moves its adoption:

WHEREAS, the Tentative Budget for Dutchess County as submitted by the County Executive was referred to the Personnel Committee for consideration, and

WHEREAS, the Personnel Committee has studied and reviewed the tentative budget, now, therefore, be it

RESOLVED, that revisions be made to the Tentative Budget of the County of Dutchess for the year 1976 as follows:

	FROM	TO
BOARD OF REPRESENTATIVES A1010		
004001—Legislative Aide—Majority	\$ 7,350	\$ 6,000
005001—Legislative Aide—Minority	5,250	6,000
CLERK OR THE BOARD A1040		
253001—Clerk of the Board	18,690	18,716
254001—Deputy Clerk of the Board	13,100	12,947
COUNTY COURT A1110		
255001—County Judge	42,930	44,218
255002—County Judge	42,930	41,617
256001—Confident Law Secretary	9,826	9,270
256002—Confident Law Secretary	9,826	9,270
FAMILY COURT A1140		
259001—Family Court Judge	45-215	44,218
259002—Family Court Judge	40,405	41,617

McKinney's Consolidated Laws of New York Annotated
Tax Law (Refs & Annos)
Chapter Sixty. Of the Consolidated Laws
Article 28. Sales and Compensating Use Taxes (Refs & Annos)
Part I. Definitions

McKinney's Tax Law § 1101

§ 1101. Definitions

Effective: April 13, 2015

Currentness

(a) When used in this article the term "person" includes an individual, partnership, limited liability company, society, association, joint stock company, corporation, estate, receiver, trustee, assignee, referee, and any other person acting in a fiduciary or representative capacity, whether appointed by a court or otherwise, and any combination of the foregoing.

(b) When used in this article for the purposes of the taxes imposed by subdivisions (a), (b), (c) and (d) of section eleven hundred five and by section eleven hundred ten, the following terms shall mean:

(1) Purchase at retail. A purchase by any person for any purpose other than those set forth in clauses (A) and (B) of subparagraph (i) of paragraph (4) of this subdivision.

(2) Purchaser. A person who purchases property or to whom are rendered services, the receipts from which are taxable under this article, including a mobile telecommunications customer.

(3) Receipt. The amount of the sale price of any property and the charge for any service taxable under this article, including gas and gas service and electricity and electric service of whatever nature, valued in money, whether received in money or otherwise, including any amount for which credit is allowed by the vendor to the purchaser, without any deduction for expenses or early payment discounts and also including any charges by the vendor to the purchaser for shipping or delivery, and, with respect to gas and gas service and electricity and electric service, any charges by the vendor for transportation, transmission or distribution, regardless of whether such charges are separately stated in the written contract, if any, or on the bill rendered to such purchaser and regardless of whether such shipping or delivery or transportation, transmission, or distribution is provided by such vendor or a third party, but excluding any credit for tangible personal property accepted in part payment and intended for resale. For special rules governing computation of receipts, see section eleven hundred eleven.

(4) Retail sale. (i) A sale of tangible personal property to any person for any purpose, other than (A) for resale as such or as a physical component part of tangible personal property, or (B) for use by that person in performing the services subject to tax under paragraphs (1), (2), (3), (5), (7) and (8) of subdivision (c) of section eleven hundred five where the property so sold becomes a physical component part of the property upon which the services are performed or where the property so sold is later actually transferred to the purchaser of the service in conjunction with the performance of the service subject to tax. Notwithstanding the preceding provisions of this subparagraph, a sale of any tangible personal property to a contractor, subcontractor or repairman for use or consumption in erecting structures or buildings, or building on, or otherwise adding to, altering, improving, maintaining, servicing or repairing real property, property or land, as the terms real property, property or

land are defined in the real property tax law, is deemed to be a retail sale regardless of whether the tangible personal property is to be resold as such before it is so used or consumed, except that a sale of a new mobile home to a contractor, subcontractor or repairman who, in such capacity, installs such property is not a retail sale. Notwithstanding the preceding provisions of this subparagraph, the purchase of a truck, trailer or tractor-trailer combination for rental or lease to an authorized carrier, as described in paragraph twenty-two of subdivision (a) of section eleven hundred fifteen, shall be deemed a retail sale.

(ii) Notwithstanding the provisions of subparagraph (i) of this paragraph, no motor fuel or diesel motor fuel shall be sold or used in this state without payment, and inclusion in the sales price of such motor fuel, of the tax on motor fuel required to be prepaid pursuant to the provisions of section eleven hundred two of this article except where a provision of this article relating to motor fuel or diesel motor fuel specifically provides otherwise and except in the case of a sale or use subject to tax under section eleven hundred five or eleven hundred ten, respectively, of this article. Provided, however, except for such requirement of prepayment of tax required by section eleven hundred two of this article, the provisions of this subparagraph shall not otherwise modify the meaning of the term "retail sale" as used in this article. For purposes of this subparagraph and sections eleven hundred two, eleven hundred eleven, eleven hundred twenty, eleven hundred thirty-two, eleven hundred thirty-four, eleven hundred thirty-five, eleven hundred thirty-six, eleven hundred forty-two, eleven hundred forty-five and eighteen hundred seventeen of this chapter, the following terms shall have the following meanings:

(A) "Petroleum products" means diesel motor fuel as defined in subdivision fourteen of section two hundred eighty-two of this chapter, other than kerosene or propane used for residential purposes, or motor fuel as defined in subdivision two of section two hundred eighty-two of this chapter. The phrase "used for residential purposes" shall have the same meaning as it has for purposes of section eleven hundred five-A of this article.

(B) The term "distributor" shall have the same meaning as it has for purposes of article twelve-A of this chapter, excluding persons who are not required pursuant to section two hundred eighty-two-a to pay the tax imposed thereby.

(C) The term "motor fuel" means motor fuel as defined in subdivision two of section two hundred eighty-two of this chapter.

(D) The terms "filling station", "terminal" and "owner" shall have the same meaning as they have for the purposes of article twelve-A of this chapter.

(E) The term "diesel motor fuel" means diesel motor fuel as defined in subdivision fourteen of section two hundred eighty-two of this chapter.

(F) The terms "highway diesel motor fuel" and "non-highway diesel motor fuel" shall have the same meaning as they have for purposes of article twelve-A of this chapter.

(iii) Notwithstanding the provisions of subparagraph (i) of this paragraph, no cigarettes shall be sold or used in this state without payment, and inclusion in the sales price of such cigarettes, of the tax on cigarettes required to be prepaid pursuant to the provisions of section eleven hundred three of this article except where a provision of this article relating to cigarettes specifically provides otherwise and except in the case of a sale or use subject to tax under section eleven hundred five or eleven hundred ten, respectively, of this article. Provided, however, except for such requirement of prepayment of tax required by section eleven hundred three of this article, the provisions of this subparagraph shall not otherwise modify the meaning of the term "retail sale" as used in this article. For purposes of this subparagraph and sections eleven hundred three, eleven hundred eleven, eleven

hundred fifteen, eleven hundred sixteen, eleven hundred twenty-one, eleven hundred thirty-two, eleven hundred thirty-four, eleven hundred thirty-five, eleven hundred thirty-six, eleven hundred thirty-eight, eleven hundred forty-two and eleven hundred forty-five of this article and eighteen hundred seventeen of this chapter, the terms “cigarette,” “agent” and “package” shall have the same meaning that they have for purposes of article twenty of this chapter.

(iv)(A) The term retail sale does not include:

(I) The transfer of tangible personal property to a corporation, solely in consideration for the issuance of its stock, pursuant to a merger or consolidation effected under the law of New York or any other jurisdiction.

(II) The distribution of property by a corporation to its stockholders as a liquidating dividend.

(III) The distribution of property by a partnership to its partners in whole or partial liquidation.

(IV) The transfer of property to a corporation upon its organization in consideration for the issuance of its stock.

(V) The contribution of property to a partnership in consideration for a partnership interest therein.

(B) For an exception applicable to this subparagraph, see subdivision (q) of section eleven hundred eleven of this article.

(5) Sale, selling or purchase. Any transfer of title or possession or both, exchange or barter, rental, lease or license to use or consume (including, with respect to computer software, merely the right to reproduce), conditional or otherwise, in any manner or by any means whatsoever for a consideration, or any agreement therefor, including the rendering of any service, taxable under this article, for a consideration or any agreement therefor.

(6) Tangible personal property. Corporeal personal property of any nature. However, except for purposes of the tax imposed by subdivision (b) of section eleven hundred five of this article, such term shall not include gas, electricity, refrigeration and steam. Such term shall also include pre-written computer software, whether sold as part of a package, as a separate component, or otherwise, and regardless of the medium by means of which such software is conveyed to a purchaser. Such term shall also include newspapers and periodicals where the vendor ships or delivers the entire edition or issue of the newspaper or periodical, with or without the advertising included in the paper edition or issue, but not including anything, other than advertising, not in such paper edition or issue, to the purchaser by means of telephony¹ or telegraphy² or other electronic media, but only where the amount of the sale price to such purchaser of such newspaper or magazine or the subscription price, in the case of a subscription to a newspaper or periodical, including any charge by such vendor for shipping or delivery to the purchaser, is separately stated to such purchaser. However, such term shall not include a modular home that is permanently affixed to real property, provided that, if a modular home is to be removed from the realty, whether as a whole or disassembled, it and its component parts shall be tangible personal property whether it is to be sold as a whole or as pieces.

(7) Use. The exercise of any right or power over tangible personal property or over any of the services which are subject to tax under section eleven hundred ten of this article or pursuant to the authority of article twenty-nine of this chapter,³ by the purchaser thereof, and includes, but is not limited to, the receiving, storage or any keeping or retention for any length of time,

§ 1101. Definitions, NY TAX § 1101

withdrawal from storage, any installation, any affixation to real or personal property, or any consumption of such property or of any such service subject to tax under such section eleven hundred ten or pursuant to the authority of such article twenty-nine. Without limiting the foregoing, use also shall include the distribution of only tangible personal property, such as promotional materials, or of any such service subject to tax under such section eleven hundred ten or pursuant to the authority of such article twenty-nine.

(8) Vendor. (i) The term “vendor” includes:

(A) A person making sales of tangible personal property or services, the receipts from which are taxed by this article;

(B) A person maintaining a place of business in the state and making sales, whether at such place of business or elsewhere, to persons within the state of tangible personal property or services, the use of which is taxed by this article;

(C) A person who solicits business either:

(I) by employees, independent contractors, agents or other representatives; or

(II) by distribution of catalogs or other advertising matter, without regard to whether such distribution is the result of regular or systematic solicitation, if such person has some additional connection with the state which satisfies the nexus requirement of the United States constitution;

and by reason thereof makes sales to persons within the state of tangible personal property or services, the use of which is taxed by this article;

(D) A person who makes sales of tangible personal property or services, the use of which is taxed by this article, and who regularly or systematically delivers such property or services in this state by means other than the United States mail or common carrier;

(E) A person who regularly or systematically solicits business in this state by the distribution, without regard to the location from which such distribution originated, of catalogs, advertising flyers or letters, or by any other means of solicitation of business, to persons in this state and by reason thereof makes sales to persons within the state of tangible personal property, the use of which is taxed by this article, if such solicitation satisfies the nexus requirement of the United States constitution;

(F) A person making sales of tangible personal property, the use of which is taxed by this article, where such person retains an ownership interest in such property and where such property is brought into this state by the person to whom such property is sold and the person to whom such property is sold becomes or is a resident or uses such property in any manner in carrying on in this state any employment, trade, business or profession;

(G) Any other person making sales to persons within the state of tangible personal property or services, the use of which is taxed by this article, who may be authorized by the commissioner of taxation and finance to collect such tax by part IV of this article;

(H) The state of New York, any of its agencies, instrumentalities, public corporations (including a public corporation created pursuant to agreement or compact with another state or Canada) or political subdivisions when such entity sells services or property of a kind ordinarily sold by private persons; and

(I) A seller of tangible personal property or services, the use of which is taxed by this article if either (I) an affiliated person that is a vendor as otherwise defined in this paragraph uses in the state trademarks, service marks, or trade names that are the same as those the seller uses; or (II) an affiliated person engages in activities in the state that inure to the benefit of the seller, in its development or maintenance of a market for its goods or services in the state, to the extent that those activities of the affiliate are sufficient to satisfy the nexus requirement of the United States constitution. For purposes of this clause, "affiliated person" has the same meaning as in clause (B) of subparagraph (v) of this paragraph. Nothing in this clause shall be construed to narrow the scope of any other provision in this paragraph. Notwithstanding the provisions of this clause, the activities in the state of an affiliated person in providing accounting or legal services or advice to a seller, or in directing the activities of a seller, including, but not limited to, making decisions about (a) strategic planning, (b) marketing, (c) inventory, (d) staffing, (e) distribution, or (f) cash management, will not result in making the seller a vendor under this paragraph.

(ii) (A) In addition, when in the opinion of the commissioner it is necessary for the efficient administration of this article to treat any salesman, representative, peddler or canvasser as the agent of the vendor, distributor, supervisor or employer under whom he operates or from whom he obtains tangible personal property sold by him, or for whom he solicits business, the commissioner may, in his discretion, treat such agent as the vendor jointly responsible with his principal, distributor, supervisor or employer for the collection and payment over of the tax. An unaffiliated person providing fulfillment services to a purchaser shall not be treated as a vendor by the commissioner under this paragraph with respect to such activity. For purposes of this clause, persons are affiliated persons with respect to each other where one of such persons has an ownership interest of more than five percent, whether direct or indirect, in the other, or where an ownership interest of more than five percent, whether direct or indirect, is held in each of such persons by another person or by a group of other persons which are affiliated persons with respect to each other.

(B) A person shall be deemed a vendor of the services enumerated in paragraph nine of subdivision (c) of section eleven hundred five of this article, liable for all the obligations of a vendor, including the collection, reporting and remittance of the tax imposed under this article and possessing all the rights of a vendor including the right to an exclusion or a credit or refund of tax as provided in subdivision (e) of section eleven hundred thirty-two of this article, with respect to such services which are provided by a vendor thereof and are subject to taxation under this article, where such person, its affiliate or agent bills, on behalf of such vendor, either (I) as part of, or as a schedule to, the statement of such person to its purchasers or (II) separately (without regard to whether or not such person has customers of its own), such enumerated services provided by such vendor. For the purpose of this paragraph, "affiliate" means an entity which directly, indirectly or constructively controls a vendor of such enumerated services or is controlled by such vendor or is under the control of, along with such vendor, a common parent. Provided, however, the provisions of this clause shall not in any way be construed to otherwise limit or remove the obligations and liabilities of any person with respect to the tax imposed by this article.

(iii) For purposes of clause (D) of subparagraph (i) of this paragraph, a person shall be presumed to be regularly or systematically delivering property or services in this state if the cumulative total number of occasions such person or his agent came into the state to deliver property or services exceeded twelve during the preceding four quarterly periods ending on the last day of February, May, August and November, unless such person can demonstrate, to the satisfaction of the commissioner, that he cannot reasonably be expected to come into the state for such purposes on more than twelve occasions during the next succeeding four quarterly periods ending on the last day of February, May, August and November.

(iv) For purposes of clause (E) of subparagraph (i) of this paragraph, a person shall be presumed to be regularly or systematically soliciting business in this state if, for the immediately preceding four quarterly periods ending on the last day of February, May, August and November, the cumulative total of such person's gross receipts from sales of property delivered in this state exceeds three hundred thousand dollars and such person made more than one hundred sales of property delivered in this state, unless such person can demonstrate, to the satisfaction of the commissioner, that he cannot reasonably be expected to have gross receipts in excess of three hundred thousand dollars or more than one hundred sales of property delivered in this state for the next succeeding four quarterly periods ending on the last day of February, May, August and November.

(v) Notwithstanding any other provision of law, the term vendor shall not include:

(A) a person who is not otherwise a vendor who purchases fulfillment services carried on in New York by a person other than an affiliated person; or

(B) a person who is not otherwise a vendor who owns tangible personal property located on the premises of an unaffiliated person performing fulfillment services for such person.

For purposes of this subparagraph, persons are affiliated persons with respect to each other where one of such persons has an ownership interest of more than five percent, whether direct or indirect, in the other, or where an ownership interest of more than five percent, whether direct or indirect, is held in each of such persons by another person or by a group of other persons which are affiliated persons with respect to each other.

(vi) For purposes of subclause (I) of clause (C) of subparagraph (i) of this paragraph, a person making sales of tangible personal property or services taxable under this article ("seller") shall be presumed to be soliciting business through an independent contractor or other representative if the seller enters into an agreement with a resident of this state under which the resident, for a commission or other consideration, directly or indirectly refers potential customers, whether by a link on an internet website or otherwise, to the seller, if the cumulative gross receipts from sales by the seller to customers in the state who are referred to the seller by all residents with this type of an agreement with the seller is in excess of ten thousand dollars during the preceding four quarterly periods ending on the last day of February, May, August, and November. This presumption may be rebutted by proof that the resident with whom the seller has an agreement did not engage in any solicitation in the state on behalf of the seller that would satisfy the nexus requirement of the United States constitution during the four quarterly periods in question. Nothing in this subparagraph shall be construed to narrow the scope of the terms independent contractor or other representative for purposes of subclause (I) of clause (C) of subparagraph (i) of this paragraph.

(9) Capital improvement. (i) An addition or alteration to real property which:

(A) Substantially adds to the value of the real property, or appreciably prolongs the useful life of the real property; and

(B) Becomes part of the real property or is permanently affixed to the real property so that removal would cause material damage to the property or article itself; and

(C) Is intended to become a permanent installation.

(ii) A mobile home shall not constitute an addition or capital improvement to real property, property or land, regardless of the nature of its installation.

(iii) Notwithstanding the provisions of subparagraph (i) of this paragraph: (A) Floor covering, such as carpet, carpet padding, linoleum and vinyl roll flooring, carpet tile, linoleum tile and vinyl tile, installed as the initial finished floor covering in new construction or a new addition to or total reconstruction of existing construction shall constitute an addition or capital improvement to real property, property or land; and

(B) Floor covering, such as carpet, carpet padding, linoleum and vinyl roll flooring, carpet tile, linoleum tile and vinyl tile, installed other than as described in clause (A) of this subparagraph shall not constitute an addition or capital improvement to real property, property or land.

(10) Mobile home. (i) A structure which is:

(A) A type of manufactured housing; and

(B) Not self-propelled; and

(C) Transportable in one or more sections:

(I) that may be folded, collapsed or telescoped when being towed and expanded later to provide additional cubic capacity, or

(II) that may be separately towable and designed to be joined into one integral structure capable of being again separated into the sections for repeated towing; and

(D) Built on a permanent chassis, comprised of frame and wheels, that is to be connected to utilities; and

(E) Designed to be used as a permanent dwelling, with or without permanent foundation; and

(F) Used for residential or commercial purposes.

(ii) The term "mobile home" shall also include structures commonly called "double wides".

(iii) The term "mobile home" shall not include:

(A) Structures designed and constructed primarily for temporary living quarters, recreations, camping or travel; or

(B) Furniture, fixtures, furnishings, appliances, attachments or similar tangible personal property not incorporated as component parts of a mobile home at the time of manufacture.

(11) New mobile home. A mobile home which is sold for the first time at retail including all components incorporated into such mobile home at the time of manufacture and remaining unchanged at the time of the first retail sale thereof.

(12) Promotional materials. Any advertising literature, other related tangible personal property (whether or not personalized by the recipient's name or other information uniquely related to such person) and envelopes used exclusively to deliver the same. Such other related tangible personal property includes, but is not limited to, free gifts, complimentary maps or other items given to travel club members, applications, order forms and return envelopes with respect to such advertising literature, annual reports, prospectuses, promotional displays and Cheshire labels but does not include invoices, statements and the like. Promotional materials shall also include paper or ink furnished to a printer for use in providing the services of producing, printing or imprinting promotional materials or in producing, printing or imprinting promotional materials, where such paper and ink become a physical component part of the promotional materials and such printer sells such services or such promotional materials to the person who furnished the paper and ink to such printer.

(13) Telephone answering service. A service that consists of taking messages by telephone and transmitting such messages to the purchaser of the service or at the purchaser's direction, but not including such service if it is merely an incidental element of a different or other service purchased by the customer.

(14) Pre-written computer software. Computer software (including pre-written upgrades thereof) which is not software designed and developed by the author or other creator to the specifications of a specific purchaser. The combining of two or more pre-written computer software programs or pre-written portions thereof does not cause the combination to be other than pre-written computer software. Pre-written software also includes software designed and developed by the author or other creator to the specifications of a specific purchaser when it is sold to a person other than such purchaser. Where a person modifies or enhances computer software of which such person is not the author or creator, such person shall be deemed to be the author or creator only of such person's modifications or enhancements. Pre-written software or a pre-written portion thereof that is modified or enhanced to any degree, where such modification or enhancement is designed and developed to the specifications of a specific purchaser, remains pre-written software; provided, however, that where there is a reasonable, separately stated charge or an invoice or other statement of the price given to the purchaser for such modification or enhancement, such modification or enhancement shall not constitute pre-written computer software.

(15) Clothing and footwear. (i) Clothing and footwear to be worn by human beings, but not including costumes or rented formal wear, and (ii) fabric, thread, yarn, buttons, snaps, hooks, zippers and like items which are used or consumed to make or repair such clothing (other than such costumes or rented formal wear) and which become a physical component part of such clothing, but not including such items made from pearls, precious or semi-precious stones, jewels or metals, or imitations thereof.

(16) Commercial vessel. A vessel used primarily (i) to transport persons or property, for hire, (ii) by the purchaser of the vessel to transport such person's tangible personal property in the conduct of such person's business, or (iii) for both such purposes.

(17) Commercial aircraft. Aircraft used primarily (i) to transport persons or property, for hire, (ii) by the purchaser of the aircraft to transport such person's tangible personal property in the conduct of such person's business, or (iii) for both such purposes. Transporting persons for hire does not include transporting agents, employees, officers, members, partners, managers

or directors of affiliated persons. Persons are affiliated persons with respect to each other where one of the persons has an ownership interest of more than five percent, whether direct or indirect, in the other, or where an ownership interest of more than five percent, whether direct or indirect, is held in each of the persons by another person or by a group of other persons that are affiliated persons with respect to each other. For an exception to the exclusions from the definition of "retail sale" applicable to aircraft, see subdivision (q) of section eleven hundred eleven of this article.

18. Fulfillment services. Any of the following services performed by an entity on its premises on behalf of a purchaser:

(i) the acceptance of orders electronically or by mail, telephone, telefax or internet;

(ii) responses to consumer correspondence and inquiries electronically or by mail, telephone, telefax or internet;

(iii) billing and collection activities; or

(iv) the shipment of orders from an inventory of products offered for sale by the purchaser.

(19) Farming. The term "farming" includes agriculture, floriculture, horticulture, aquaculture and silviculture; stock, dairy, poultry, fruit, fur bearing animal, graping, truck and tree farming; ranching; operating nurseries, greenhouses, vineyard trellises or other similar structures used primarily for the raising of agricultural, horticultural, vinicultural, viticultural, floricultural or silvicultural commodities; operating orchards; raising, growing and harvesting crops, livestock and livestock products, as defined in subdivision two of section three hundred one of the agriculture and markets law; and raising, growing and harvesting woodland products, including, but not limited to, timber, logs, lumber, pulpwood, posts and firewood.

(20) Commercial horse boarding operation. "Commercial horse boarding operation" shall have the same meaning that such term has in subdivision thirteen of section three hundred one of the agriculture and markets law.

(21) *Repealed by L.2000, c. 63, pt. B, § 1, eff. Sept. 1, 2000.*

(22)(A) "Prepaid telephone calling service" means the right to exclusively purchase telecommunication services, that must be paid for in advance and enable the origination of one or more intrastate, interstate or international telephone calls using an access number (such as a toll free network access number) and/or authorization code, whether manually or electronically dialed, for which payment to a vendor must be made in advance, whether or not that right is represented by the transfer by the vendor to the purchaser of an item of tangible personal property. Such term, except with respect to the tax imposed by section one hundred eighty-six-e of article nine of this chapter, includes a prepaid mobile calling service. In no event shall a credit card constitute a prepaid telephone calling service. If the sale or recharge of a prepaid telephone calling service does not take place at the vendor's place of business, it shall be conclusively determined to take place at the purchaser's shipping address or, if there is no item shipped, at the purchaser's billing address or the location associated with the purchaser's mobile telephone number, or, if the vendor does not have the address or the location associated with the customer's mobile telephone number, at such address, as approved by the commissioner, that reasonably reflects the customer's location at the time of the sale or recharge.

(B) "Prepaid mobile calling service" means the right to use a commercial mobile radio service, whether or not sold with other property or services, that must be paid for in advance and is sold for use over a specified period of time or in predetermined

units or dollars that decline with use in a known amount, whether or not that right is represented by or includes the transfer to the purchaser of an item of tangible personal property.

(23) Qualified empire zone enterprise. The term "qualified empire zone enterprise" shall have the same meaning that such term has in section fourteen of this chapter for purposes of this article and article twenty-nine of this chapter.

(24) "Mobile telecommunications service" shall mean commercial mobile radio service. "Mobile telecommunications service" does not include prepaid telephone calling service or air-ground radio telephone service as defined in section 22.99 of title 47 of the code of federal regulations as in effect on June first, nineteen hundred ninety-nine.

(25) "Commercial mobile radio service" and "mobile service" shall have the same meanings as in section 20.3 of title 47 of the code of federal regulations in effect on June first, nineteen hundred ninety-nine, to wit:

(i) "Commercial mobile radio service." A mobile service that is: (A)(I) provided for profit, i.e., with the intent of receiving compensation or monetary gain; (II) an interconnected service; and (III) available to the public, or to such classes of eligible users as to be effectively available to a substantial portion of the public; or (B) the functional equivalent of such a mobile service described in clause (A) of this subparagraph.

(ii) "Mobile service." A radio communications service carried on between mobile stations or receivers and land stations, and by mobile stations communicating among themselves, and includes: (A) both one-way and two-way radio communications services; (B) a mobile service which provides a regularly interacting group of base, mobile, portable, and associated control and relay stations (whether licensed on an individual, cooperative, or multiple basis) for private one-way or two-way land mobile radio communications by eligible users over designated areas of operation; and (C) any service for which a license is required in a personal communications service under part 24 of title 47 of the code of federal regulations in effect on June first, nineteen hundred ninety-nine.

(26) "Place of primary use" shall mean the street address representative of where a mobile telecommunications customer's use of the mobile telecommunications service primarily occurs, and must be: (i) the residential street address or the primary business street address of the mobile telecommunications customer and (ii) within the licensed service area of the home service provider.

(27)(i) "Mobile telecommunications customer" shall mean either (A) a person or entity that contracts with a home service provider for mobile telecommunications services; or (B) if the end user of mobile telecommunications services is not the contracting party, the end user of the mobile telecommunications service, but this clause (B) applies only for the purpose of determining the place of primary use. "Mobile telecommunications customer" does not include either (A) a reseller of mobile telecommunications service; or (B) a serving carrier under an arrangement to serve a mobile telecommunications customer outside the home service provider's licensed service area.

(ii) "Home service provider" shall mean a facilities-based carrier or reseller as defined in subparagraph (iv) of this paragraph, with which the mobile telecommunications customer contracts for the provision of mobile telecommunications service.

(iii) "Licensed service area" shall mean the geographic area in which a home service provider is authorized by law or contract to provide mobile telecommunications service to a mobile telecommunications customer.

(iv) "Reseller" shall mean a provider who purchases telecommunications service from another telecommunications service provider and then resells, uses as a component part of, or integrates the purchased services into a mobile telecommunications service. "Reseller" does not include a serving carrier with which a home service provider arranges for the services to its mobile telecommunications customers outside the home service provider's licensed service area.

(v) "Serving carrier" shall mean a facilities-based carrier providing mobile telecommunications service to a mobile telecommunications customer outside the home service provider's or reseller's licensed service area.

(28) "Taxing jurisdiction" shall mean any of the several states, the District of Columbia, or any territory or possession of the United States, any municipality, city, county, township, parish, transportation district, or assessment jurisdiction, or any other political subdivision within the territorial limits of the United States with the authority to impose a tax, charge, or fee.

(29) [Deemed repealed Sept. 1, 2016, pursuant to L.2006, c. 109, pt. W-1, § 19.] "E85" shall have the same meaning as in subdivision twenty-two of section two hundred eighty-two of this chapter.

(30) [Deemed repealed Sept. 1, 2016, pursuant to L.2006, c. 109, pt. W-1, § 19.] "B20" shall have the same meaning as in subdivision twenty-three of section two hundred eighty-two of this chapter.

(31) [Deemed repealed Sept. 1, 2016, pursuant to L.2006, c. 109, pt. W-1, § 19.] "CNG" shall have the same meaning as in subdivision twenty-four of section two hundred eighty-two of this chapter.

(32) [Deemed repealed Sept. 1, 2016, pursuant to L.2006, c. 109, pt. W-1, § 19.] "Hydrogen" shall have the same meaning as in subdivision twenty-five of section two hundred eighty-two of this chapter.

(33) Modular home. A one- to three-family residential structure constructed at the building site from modular home modules, where the modules are connected and such structure is finished using building materials or other tangible personal property at the building site, such modular home conforms to the building and other codes applicable to one- to three-family site-built homes in the jurisdiction where such building site is located, and such finished modular home constitutes a capital improvement. "Modular home" shall not include (i) a structure or portion of a structure built on-site, whether built by the modular home installer or another person, using building materials delivered to the site, even if some of such materials were manufactured, produced, or assembled off-site, such as, by way of example and not by way of limitation, concrete blocks, windows, door units, wall or roof panels, trusses and dormers; (ii) a shed, gazebo, any unattached garage or the like (even if made or built by a manufacturer of modular home modules); or (iii) a mobile home.

(34) Transportation service. The service of transporting, carrying or conveying a person or persons by livery service; whether to a single destination or to multiple destinations; and whether the compensation paid by or on behalf of the passenger is based on mileage, trip, time consumed or any other basis. A service that begins and ends in this state is deemed intra-state even if it passes outside this state during a portion of the trip. However, transportation service does not include transportation of persons in connection with funerals. Transportation service includes transporting, carrying, or conveying property of the person being transported, whether owned by or in the care of such person. In addition to what is included in the definition of "receipt" in paragraph three of this subdivision, receipts from the sale of transportation service subject to tax include any handling, carrying, baggage, booking service, administrative, mark-up, additional, or other charge, of any nature, made in conjunction with the transportation service. Livery service means service provided by limousine, black car or other motor vehicle, with a driver,

but excluding (i) a taxicab, (ii) a bus, and (iii), in a city of one million or more in this state, an affiliated livery vehicle, and excluding any scheduled public service. Limousine means a vehicle with a seating capacity of up to fourteen persons, excluding the driver. Black car means a for-hire vehicle dispatched from a central facility. "Affiliated livery vehicle" means a for-hire motor vehicle with a seating capacity of up to six persons, including the driver, other than a black car or luxury limousine, that is authorized and licensed by the taxi and limousine commission of a city of one million or more to be dispatched by a base station located in such a city and regulated by such taxi and limousine commission; and the charges for service provided by an affiliated livery vehicle are on the basis of flat rate, time, mileage, or zones and not on a garage to garage basis.

(35) Modular home modules. The component sections that will be installed on-site to construct a modular home, each of which sections is (i) engineered and manufactured in a factory, (ii) shipped or delivered to the building site on a truck or other vehicle, (iii) installed at the site, on a permanent foundation, to become part of the modular home and (iv) not by itself suitable for occupancy. Every group of modules that will be installed in this state as a modular home, or, if a modular home is to be built from a single module, that single module, shall, prior to shipment from the place where it is made, bear the insignia of approval issued by the department of state pursuant to the authority of article eighteen of the executive law and regulations thereunder; and the department of state shall cooperate with the commissioner and furnish such information as the commissioner requests to carry out this article and its purposes. A modular home module shall include tangible personal property shipped or delivered with the module from the factory by the manufacturer at the same time the module is shipped or delivered, such as exterior siding, roof shingles, roof vent pipes, interior trim pieces, paint, and interior doors, and supplies required and used to install them, but only if that property (i) was engineered or designed to be an integral component part of the module, (ii) matches, or is essential to the functioning of, the module, (iii) was not installed in the module at the time the module was made only because it would be damaged during, or interfere with, shipping or delivery of the module to the building site, (iv) will be permanently installed in the module at the building site by the manufacturer or by the purchaser of the module or by the contractor of either of them, (v) is listed in full on the contract, bill of sale, invoice or other memorandum of price given to the purchaser or buyer, or in an addendum thereto, true copies of which the manufacturer shall retain as part of the records required to be kept by this article and make available on request, and (vi) is included in the sale price of the module, without any additional charge. A modular home module shall not include (i) furniture, fixtures, furnishings, appliances, attachments or similar tangible personal property not incorporated as component parts of the module at the time of its manufacture or (ii) building materials or other tangible personal property used to connect the modules or finish the modular home at the building site.

(36) New modular home module. A modular home module sold for the first time at retail.

(37) Electronic news service. (i) A service delivered, furnished or provided to or accessed by the purchaser electronically or digitally that meets all of the following conditions:

(A) The service's predominant purpose is the presentation of news content, which it prominently features;

(B) The service's news content (I) includes general news that is accessible without use of a search function; (II) is newly published or updated at least daily unless the service specifies some other interval, provided, however, that the news content must be newly updated or published within a twenty-four hour period that precedes or immediately follows a time when the non-news content is newly published or updated; and (III) is predominantly purchased from contracted wire services or written or produced by the employees or engaged independent contractors of the person providing the service, including, but not limited to, employees or engaged independent contractors of any affiliate of such person;

(C) The service is available to the public;

(D) The service holds itself out as a “news service,” “newspaper,” “magazine,” “periodical,” “journal,” “post,” or words of similar import and does not hold itself out as something other than one of such terms or a term of similar import.

(E) The service has continuity as to its title and the general nature of its content over time;

(F) The service is not, in whole or in substantial part, a listing, catalog, database, or compilation;

(G) The only search function the service offers without a separately-stated, reasonable charge is a search of the service's or of any of its affiliates' present or past news content. Provided, a service that satisfies all the clauses of this subparagraph except this clause may still qualify as an electronic news service for purposes of this paragraph if the provider of the service can show that the non-news content available through the search function is merely an incidental part of the service, including, for example, by showing that the cost to the person providing the service of any non-news content available through the search function is less than the cost to that person of providing the news content available through the service. Provided, further, that a purchaser's access to the service's search function for which there is a separately-stated, reasonable charge to the purchaser shall be treated separately and is not relevant as to whether this clause is satisfied.

(ii) The following definitions apply to subparagraph (i) of this paragraph and subdivision (gg) of section eleven hundred fifteen of this article:

(A) “News content” means the articles, photographs, and video and audio material concerning general news or specialized news and does not include listings, advertisements, catalogs, compilations, databases, or the like.

(B) “Non-news content” means any information other than news content.

(C) “Article” means a prose composition, including commentaries, reviews, editorials, op-eds, letters to the editor, and reader comments on articles. The term does not include listings, advertisements, catalogs, compilations, databases, or the like.

(D) “General news” means matters of general interest and reports of current events.

(E) “Specialized news” means matters of a specialized interest, such as legal, mercantile, financial, theatrical, entertainment news, political, religious, or sporting matters.

(F) “Cap amount” means three hundred percent of the annualized average daily newsstand price of the three newspapers with the largest total paid national daily circulation. The commissioner shall determine the cap amount annually and shall cause it to be published on the department's website and give other appropriate general notice thereof. The commissioner shall determine and publish the cap amount annually by April first based on prices charged during the first week of January of that year, which cap amount shall apply for the succeeding twelve-month period commencing June first and ending May thirty-first. The calculation and publication of the cap amount under this clause shall not be included within paragraph (a) of subdivision two of section one hundred two of the state administrative procedure act relating to the definition of a rule.

(G) "Affiliate" means, with respect to any person, any other person that, directly or indirectly through one or more intermediaries, controls, or is controlled by, or is under common control with, such person, and the term "control" (including the terms "controlled by" and "under common control with") means the possession, directly or indirectly, of the power to direct or cause the direction of the management and policies of such person, whether through ownership of voting securities, by contract or otherwise.

(38) Electronic periodical. (i) A publication delivered, furnished or provided to or accessed by the purchaser electronically or digitally that meets all of the following conditions:

(A) The publication's predominant purpose is the presentation of news content, which it prominently features;

(B) The publication is published at stated intervals, at least as frequently as four times a year but no more frequently than weekly, and is not updated between issues. However, the incidental provision of additional news content between issues will not prevent the requirement in this clause from being satisfied. In determining whether the news content added between issues is incidental, among the factors the commissioner is to consider is the amount of the news content added between issues relative to the news content in preceding issues and the frequency of the provision of additional news content between issues. Provided that the display of reader comments or letters to the editor between issues does not affect whether this clause is satisfied.

(C) The publication's news content is purchased from contracted wire services or written or produced by multiple employees or engaged independent contractors of the person providing the publication, including, but not limited to, employees or engaged independent contractors of any affiliate of such person;

(D) The publication is available to the public;

(E) The publication holds itself out as a "magazine," "periodical" or words of similar import and does not hold itself out as something other than a "magazine," "periodical," or words of similar import;

(F) The publication has continuity as to its title and the general nature of its content over time;

(G) The publication is not, in whole or in substantial part, a listing, catalog, database, or compilation; and

(H) The only search function the publication offers without a separately-stated, reasonable charge is a search of the publication's or of an affiliate's present or past news content. However: (I) the publication's provision of access, at no additional charge, to a search engine that, apart from the service, is otherwise available to the public for free is not relevant as to whether this clause is satisfied; and (II) the publication's provision of access to a search function for which there is a separately-stated, reasonable charge to the purchaser shall be treated separately and is not relevant as to whether this clause is satisfied.

(ii) For purposes of subparagraph (i) of this paragraph and the exemption provided for electronic periodicals in subdivision (gg) of section eleven hundred fifteen of this article, "articles" has the same meaning as in subparagraph (ii) of paragraph thirty-seven of subdivision (b) of this section and "news content" means articles, photographs, and video and audio material devoted

§ 1101. Definitions, NY TAX § 1101

to literature, the sciences, the arts, news, an industry, profession, sport or other field of endeavor, and does not include listings, advertisements, catalogs, compilations, databases, or the like.

(c) When used in this article for the purposes of the tax imposed under subdivision (e) of section eleven hundred five, the following terms shall mean:

(1) Hotel. A building or portion of it which is regularly used and kept open as such for the lodging of guests. The term "hotel" includes an apartment hotel, a motel, boarding house or club, whether or not meals are served.

(2) Occupancy. The use or possession, or the right to the use or possession, of any room in a hotel. "Right to the use or possession" includes the rights of a room remarketer as described in paragraph eight of this subdivision.

(3) Occupant. A person who, for a consideration, uses, possesses, or has the right to use or possess, any room in a hotel under any lease, concession, permit, right of access, license to use or other agreement, or otherwise. "Right to use or possess" includes the rights of a room remarketer as described in paragraph eight of this subdivision.

(4) Operator. Any person operating a hotel. Such term shall include a room remarketer and such room remarketer shall be deemed to operate a hotel, or portion thereof, with respect to which such person has the rights of a room remarketer.

(5) Permanent resident. Any occupant of any room or rooms in a hotel for at least ninety consecutive days shall be considered a permanent resident with regard to the period of such occupancy.

(6) Rent. The consideration received for occupancy, including any service or other charge or amount required to be paid as a condition for occupancy, valued in money, whether received in money or otherwise and whether received by the operator or a room remarketer or another person on behalf of either of them.

(7) Room. Any room or rooms of any kind in any part or portion of a hotel, which is available for or let out for any purpose other than a place of assembly.

(8) Room remarketer. A person who reserves, arranges for, conveys, or furnishes occupancy, whether directly or indirectly, to an occupant for rent in an amount determined by the room remarketer, directly or indirectly, whether pursuant to a written or other agreement. Such person's ability or authority to reserve, arrange for, convey, or furnish occupancy, directly or indirectly, and to determine rent therefor, shall be the "rights of a room remarketer". A room remarketer is not a permanent resident with respect to a room for which such person has the rights of a room remarketer.

(d) When used in this article for purposes of the tax imposed under subdivision (f) of section eleven hundred five, the following terms shall mean:

(1) Active annual member. A member who is not a life member but who enjoys full club privileges as distinguished from the privileges enjoyed by a person holding a nonresident membership, an associate membership, or other partial or restricted membership.

- (2) Admission charge. The amount paid for admission, including any service charge and any charge for entertainment or amusement or for the use of facilities therefor.
- (3) Amusement charge. Any admission charge, dues or charge of roof garden, cabaret or other similar place.
- (4) Charge of a roof garden, cabaret or other similar place. Any charge made for admission, refreshment, service, or merchandise at a roof garden, cabaret or other similar place.
- (5) Dramatic or musical arts admission charge. Any admission charge paid for admission to a theatre, opera house, concert hall or other hall or place of assembly for a live dramatic, choreographic or musical performance.
- (6) Dues. Any dues or membership fee including any assessment, irrespective of the purpose for which made, and any charges for social or sports privileges or facilities, except charges for sports privileges or facilities offered to members' guests which would otherwise be exempt if paid directly by such guests.
- (7) Initiation fee. Any payment, contribution, or loan, required as a condition precedent to membership, whether or not such payment, contribution or loan is evidenced by a certificate of interest or indebtedness or share of stock, and irrespective of the person or organization to whom paid, contributed or loaned.
- (8) Lessor. Any person who is the owner, licensee or lessee of any place of amusement or roof garden, cabaret or other similar place which he leases, subleases or grants a license to use to other persons who make amusement charges or admission charges.
- (9) Patron. Any person who pays an amusement charge or who is otherwise required to pay the tax imposed under such subdivision (f) of section eleven hundred five.
- (10) Place of amusement. Any place where any facilities for entertainment, amusement, or sports are provided.
- (11) Recipient. Any person who collects or receives or is under a duty to collect an amusement charge.
- (12) Roof garden, cabaret or other similar place. Any roof garden, cabaret or other similar place which furnishes a public performance for profit, but not including a place where merely live dramatic or musical arts performances are offered in conjunction with the serving or selling of food, refreshment or merchandise, so long as such serving or selling of food, refreshment or merchandise is merely incidental to such performances.
- (13) Social or athletic club. Any club or organization of which a material purpose or activity is social or athletic.
- (14) Honorary member. A membership granted in a social or athletic club without payment of dues which may provide full or partial club privileges.

February 9, 1981

RESOLUTION NO. 40--1981

RE: Resolution Repealing the County Sales Tax on Certain Energy Sources and Related Services

Legislators Sipperley and MacMullen offer the following and move its adoption:

WHEREAS, by the Resolution No. 598 of 1975 the Dutchess County Legislature did impose a one percent sales and compensating use tax within the County of Dutchess effective the first day of March, 1976, and

WHEREAS, the New York State Legislature, at a special session thereof, did enact into law and the Governor did sign an amendment to the Tax Law of the State of New York authorizing certain municipalities within the State, including the County of Dutchess, to exempt from the Dutchess County Sales and Compensating Use Tax certain energy sources and related services, and

WHEREAS, this Legislature believes it is desirable and in the best interests of the residents of the County of Dutchess that such action be taken, to become effective the first day of September, 1981, now therefore, be it

RESOLVED, that Resolution No. 598 of 1975, adopted by the Dutchess County Legislature on the 8th day of December, 1975, be and the same is hereby amended by adding thereto a new Section 6(h) as follows:

Section 6(h). (1) Receipts from the retail sale or use of fuel oil (excluding diesel motor fuel) and coal used for residential purposes and the receipts from the retail sale or use of wood used for residential heating purposes shall be exempt from the tax on retail sales imposed by subdivision (a) of Section 2, and the compensating use tax imposed under Section 4 of this resolution, and the receipts from every sale, other than for resale, of propane (except when sold in containers of less than one hundred pounds), natural gas, electricity, steam and gas, electric and steam services used for residential purposes shall be exempt from the tax imposed by subdivision (b) of Section 2 of this resolution.

(2) The exemption set forth in this subdivision shall apply to receipts from all retail sales and uses described in paragraph (1) of this section made, rendered or arising therefrom on or after September 1, 1981 although rendered under a prior contract, if a delivery or transfer of possession of such property or services is made after said date. Where such property or service is sold on a monthly, quarterly or other term basis and the bills for such property or service are based on meter readings, the amount received on each bill for such property or service for a month or quarter or other term shall be exempt, but such exemption shall be applicable to all bills on meters read on or after September 1, 1981 only where more than one-half of the number of days included in the month or other period billed are days subsequent to August 31, 1981.

(3) Where a residence is a part of a multiple dwelling or other premises consisting of residential and non-residential units, or where a portion of a residence is used for non-dwelling purposes including the conduct of a trade or business, the same rules and regulations shall be applicable that have been established by the tax commission in order to allocate to such residence the portion of the sale of energy sources or services attributable to the residential portion.

(4) If the tax commission has prescribed a certificate to be taken by the vendor of the energy sources or services specified in paragraph (1) of this section from the purchaser of such energy sources or services, such certificate shall be applicable for the purposes of this section. Where a certificate is required, unless such vendor shall have received such certificate in such form as the tax commission may prescribe, signed by the purchaser and setting

February 9, 1981

forth his name and address, together with such other information as such commission may require, stating that the premises, for which such energy sources or services are purchased, is used solely as a residence or identifying the residential portion of premises, for which such energy sources or services are purchased including instances where a multiple dwelling unit or other premises consists of residential and nonresidential units or where a portion of a residence is used for non-dwelling purposes, such as the conduct of a trade or business, the provisions of this section shall not apply and the tax shall be imposed, at the rate provided for in Sections 2 and 4 of this resolution. No further certificate need be furnished for any subsequent purchase for such premises if the information set forth in the certificate last furnished the vendor has not materially changed.

and be it further,

RESOLVED, that this resolution shall take effect on the first day of September, 1981, and that a copy of this resolution and a copy of Resolution No. 598 of 1975, certified by the Clerk of this Legislature, shall be sent by certified mail to Ralph J. Vecchio, Counsel, Department of Taxation and Finance, Albany 9, State Campus, Albany, New York, 12227, and one certified copy each be filed with the Dutchess County Clerk, the State Comptroller and the Secretary of State all filed or mailed on or before June 1, 1981.

Fiscal Impact: 1.5 million to 1.75 million (12 month period)

Discussion on the foregoing resolution (#40) resulted as follows:

Legislator Miller suggested that the foregoing resolution be referred back to committee to determine the fiscal impact.

Legislator Hart quoted the Commissioner of Finance, that the loss of revenue from the repeal of the sales tax on home-heating fuel is conservatively estimated at \$1.5 million.

Legislator Hickey stated that this resolution would be penalizing those with wood-burning stoves.

Legislator Pagones stated that Resolution #68 and #196 of 1978, unanimously adopted by the Dutchess County Legislature requested the State to allow municipalities to exempt home-heating fuel from the sales tax.

Legislator Chase stated that a county income tax would offset the revenue deficit proposed by the foregoing resolution.

Roll call vote on the foregoing resolution (#40) resulted as follows:

Ayes: 23

Nays: 8 — Chase, Fettes, Hart, Hickey, Mark, Miller, Vinchiarello, Waryas.

Abstentions: 4 — Bleakley, DiNapoli, Smith, White

Resolution Adopted.

RESOLUTION NO. 41—1981

RE: Requesting County Executive to Find Replacement for Luckey Platt Building

Legislators Poillucci and Pagones offer the following and move its adoption:

WHEREAS, the County's lease for the Luckey Platt building on the Main Mall is scheduled to terminate on August 31, 1982, and

WHEREAS, it may be in the best interest of Dutchess County to relocate the Department of Social Services to a new location, and

COUNTY LEGISLATURE

857

December 11 1989

SPECIAL MEETING

of the

DUTCHESS COUNTY LEGISLATURE

Monday, December 11, 1989 at 4:00 PM.

The meeting was called to order by Chairman Harry Schroeder.

Roll Call: Present: 33—Ballo, Bartles, Bleakley, DeSanto, Gamache, Goldberg, Hammond, Hansen, Higgins, Hirt, Horton, Karn, Kennedy, Klose, Knapp, Lafuente, Lavoie, Lawlor, Loedy, Lombardi, Luty, Mark, McHoul, McMillen, Murphy, Noel, Phillips, Roberts, Schroeder, Smith, Susczynski, Vandewater, Vinchiarello.

Absent: 2—Babiarz, Wilson.

Quorum present.

The Pledge of Allegiance to the Flag.

Legislator Karn moved to reconvene the meeting of December 7, 1989. Duly seconded by Legislator Bleakley and carried.

On motion by Legislator Karn, duly seconded by Legislator Murphy and carried, the Rules were suspended to allow the public to address the Legislature on items relative to the agenda.

On motion by Legislator Karn, duly seconded by Legislator Murphy and carried, the Regular Order of Business was resumed.

Chairman Schroeder called the recess in order that the Republican members of the Legislature could caucus.

Meeting reconvened at 7:15 PM.

Legislator Bleakley called for a recess in order that the Democratic members of the Legislature could caucus.

Meeting reconvened at 7:40 PM.

RESOLUTION NO. 472—1989

RE: Increasing Taxes on Sales and Uses of Tangible Personal Property and on Certain Services, and on Occupancy of Hotel Rooms, Admission Charges and Club Dues, Pursuant to Article 29 of the Tax Law of the State of New York

The Budget and Finance Committee offers the following and moves its adoption:

WHEREAS, this legislature has before it a proposal to raise the County sales tax from 1% to 3%, and

WHEREAS, based on estimates of sales tax growth in the County, the increase will provide additional revenues for the County to use for tax stabilization, "pay as you go" and capital projects, and

WHEREAS, the City of Poughkeepsie and the City of Beacon have authorized an agreement with the County whereby the County will distribute a portion of its sales tax revenues to said Cities in proportion to their populations (1980 federal census) in consideration for the surrender of their pre-emptive rights to either maintain (City of Poughkeepsie) or impose (City of Beacon) sales taxes within their corporate boundaries, and

December 11 1989

WHEREAS, it is the determination of this Legislature that the said increase in sales tax is in the best interest of the residents and taxpayers of the County, now, therefore, be it

RESOLVED, that the first sentence of Section 2 of Resolution No. 598 of 1975, as amended by Resolution No. 40 of 1981, is amended to read as follows:

"Section 2. Imposition of Sales Tax. On and after March 1, 1990, there is hereby imposed and there shall be paid a tax of three (3%) percent upon:"

and be it further

RESOLVED, that a new subdivision (f) to Section 3 of Resolution No. 598 of 1975, as amended by Resolution No. 40 of 1981, is added to read as follows:

"(f) With respect to the additional tax of 2% imposed effective March 1, 1990, the provisions of subdivisions (a), (b), (c), (d) and (e) of this section apply, except that for the purposes of this subdivision, all references in said subdivisions (a), (b), (c) and (d) to an effective date shall be read as referring to March 1, 1990, all references in subdivision (a) to the date four months prior to the effective date shall be read as referring to November 1, 1989, and the references in subdivision (b) to the date immediately preceding the effective date shall be read as referring to February 28, 1990. Nothing herein shall be deemed to exempt from tax at the rate in effect prior to March 1, 1990 any transaction which may not be subject to the additional tax imposed effective on that date."

and be it further

RESOLVED, that Section 4 of Resolution No. 598 of 1975, as amended by Resolution No. 40 of 1981, is amended to read as follows:

"Section 4. 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 enactment, there is hereby imposed on every person a use tax for the use within this taxing jurisdiction on and after March 1, 1990, except as otherwise exempted under this enactment, (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 paragraph one of subdivision (c) of section 2, and (D) of any tangible personal property, however acquired, where not acquired for purposes of resale, upon which any of the services described under paragraphs two and three of subdivision (c) of section 2 have been performed. For purposes of clause (A) of this section, the tax shall be at the rate of 3% 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 part payment and intended for resale, plus the cost of transportation except where such cost is separately stated in the written contract, if any, and on the bill rendered to the purchaser. For purposes of clause (B) of this section, the tax shall be at the rate of 3% 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 manufac-

December 11 1989

ture, processed or assembled such property shall not be deemed a taxable use by him. Notwithstanding the foregoing, for purposes of clause (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 clauses (C) and (D) of this section, the tax shall be at the rate of 3% 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."

and be it further

RESOLVED, that this resolution shall take effect March 1, 1990.

Fiscal Impact: See attached statement

Discussion on the foregoing resolution (#472) resulted as follows:

Legislator Goldberg stated that she believed that thinking about the long term needs of the county was a turning point for many Legislators with regard to the infrastructure.

Legislator Kennedy stated that it was his understanding that with regard to the proposal to amend the budget so that an additional \$1,000,000 is removed, this action would not be vetoed by the County Executive.

Legislator Ballo called for a point of order. He stated that this discussion was not germane to the issue.

Legislator Kennedy responded that it is important and he would like to receive an answer. He added that he believed the County Executive was prepared to answer.

County Executive Pattison stated that as she understands it, it is the intention of the majority of this Legislature to further reduce the tax levy by \$1,000,000 and the way this could be accomplished is by amending the appropriate account with the net effect being to reduce the fund balance by \$1,000,000. She added that should this proposal be adopted she would veto that action.

Legislator Loedy stated that she would like to comment on Legislator Goldberg's comments by stating that she would be voting against this resolution because there is no guarantee that this money will be used for the infrastructure.

Roll call vote on the foregoing resolution (#472) resulted as follows:

Aye: 19

Nays: 14—Hansen, Higgins, Hirt, Karn, Klose, Knapp, Lafuenta, Loedy, McHoul, McMillen, Noel, Phillips, Smith, Vandewater.

B4F
2-21
5A

RESOLUTION NO. 46 1995

RE: PROVIDING A CREDIT OR REFUND OF SALES AND USE TAXES ON TANGIBLE PERSONAL PROPERTY USED IN CONSTRUCTING, EXPANDING OR REHABILITATING CERTAIN INDUSTRIAL OR COMMERCIAL REAL PROPERTY LOCATED IN AN ECONOMIC DEVELOPMENT ZONE, PURSUANT TO CHAPTER 686 OF THE LAWS OF 1986, TO THE EXTENT SUCH PROPERTY BECOMES AN INTEGRAL COMPONENT PART OF THE REAL PROPERTY, PURSUANT TO ARTICLE 29 OF THE TAX LAW OF THE STATE OF NEW YORK

Legislators KENNEDY, QUINN, HIGGINS, TEDONE, BALLO, Enright, Donahue and Gamache offer the following and move its adoption:

WHEREAS, by Resolution No. 72 of 1994, Dutchess County indicated its intent upon designation of the economic development zone sought by the County of Dutchess and the Towns of East Fishkill and Poughkeepsie and the City of Poughkeepsie to review, consider, and act upon the issue of certain exemptions from taxation and special ad valorem levies for real property constructed, altered, installed or improved within the zone as generally provided and authorized in Section 485-e of the Real Property Tax Law and the issue of a sales tax exemption for purchases of materials used in constructing, expanding, or rehabilitating certain business property located within the zone as generally provided and authorized by Articles 28 and 29 of the New York State Sales Tax Law, and

WHEREAS, an economic development zone, as generally defined in the economic development zone development plan submitted as a component of the application for the EDZ was designated in July of 1994, and

WHEREAS, a credit or refund for certain sales and use taxes, as authorized by the New York State Tax Law, is an important component of a growth-inducing strategy for the economic development zone, now, therefore, be it

RESOLVED, that Subdivision (a) of section twelve of Resolution No. 598, as enacted in nineteen hundred seventy-five, is amended to read as follows:

SECTION 12. Refunds or credits based on proof of certain uses.

(a) Subject to the conditions and limitations provided for herein, a refund or credit shall be allowed for a tax paid pursuant to subdivision (a) of section two or section four (1) on the sale or use of tangible personal property if the purchaser or user, in the performance of a contract, later incorporates that tangible personal property into real property located outside this taxing jurisdiction, (2) on the sale or use of tangible personal property purchased in bulk, or any

VF
3-21
5A

portion thereof, which is stored and not used by the purchaser or user within this taxing jurisdiction if that property is subsequently reshipped by such purchaser or user to a point outside this taxing jurisdiction for use outside this taxing jurisdiction, (3) on the sale to or use by a contractor or subcontractor of tangible personal property if that property is used by him solely in the performance of a pre-existing lump sum or unit price construction contract, (4) on the sale or use within this taxing jurisdiction of tangible personal property, not purchased for resale, if the use of such property in this taxing jurisdiction is restricted to fabricating such property (including incorporating it into or assembling it with other tangible personal property), processing, printing or imprinting such property and such property is then shipped to a point outside this taxing jurisdiction for use outside this taxing jurisdiction, (5) on the sale to or use by a veterinarian of drugs or medicine if such drugs or medicine are used by such veterinarian in rendering services, which are exempt pursuant to subdivision (f) of section six of this enactment, to livestock or poultry used in the production for sale of tangible personal property by farming or if such drugs or medicine are sold to a person qualifying for the exemption provided for in paragraph (6) of subdivision (a) of section six of this enactment for use by such person on such livestock or poultry, or (6) on the sale of tangible personal property purchased for use in constructing, expanding or rehabilitating industrial or commercial real property (other than property used or to be used exclusively by one or more registered vendors primarily engaged in the retail sale of tangible personal property) located in an area designated as an economic development zone pursuant to article eighteen-B of the general municipal law, but only to the extent that such property becomes an integral component part of the real property. (For the purpose of clause (3) of the preceding sentence, the term "pre-existing lump sum or unit price construction contract" shall mean a contract for the construction of improvements to real property under which the amount payable to the contractor or subcontractor is fixed without regard to the costs incurred by him in the performance thereof, and which (i) was irrevocably entered into prior to the date of the enactment of this enactment or the enactment of a law increasing the rate of tax imposed under this enactment, or (ii) resulted from the acceptance by a governmental agency of a bid accompanied by a bond or other performance guaranty which was irrevocably submitted prior to such date.) Where the tax on the sale or use of such tangible personal property has been paid to the vendor, to qualify for such refund or credit, such tangible personal property must be incorporated

into real property as required in clause (1) above, reshipped as required in clause (2) above, used in the manner described in clauses (3), (4), (5) and (6) above within three years after the date such tax was payable to the commissioner of taxation and finance by the vendor pursuant to section eleven hundred thirty-seven of the tax law. Where the tax on the sale or use of such tangible personal property was paid by the applicant for the credit or refund directly to such commissioner, to qualify for such refund or credit, such tangible personal property must be incorporated into real property as required in clause (1) above, reshipped as required in clause (2) above, used in the manner described in clauses (3), (4), (5) and (6) above within three years after the date such tax was payable to such commissioner by such applicant pursuant to article twenty-eight of the tax law. An application for a refund or credit pursuant to this section must be filed with such commissioner within the time provided by subdivision (a) of section eleven hundred thirty-nine of the tax law. Such application shall be in such form as such commissioner may prescribe. Where an application for credit has been filed, the applicant may immediately take such credit on the return which is due coincident with or immediately subsequent to the time that he files his application for credit. However, the taking of the credit on the return shall be deemed to be part of the application for credit and shall be subject to the provisions in respect to applications for credit in section eleven hundred thirty-nine of the tax law as provided in subdivision (e) of such section. With respect to a sale or use described in clause (3) above where a pre-existing lump sum or unit price construction contract was irrevocably entered into prior to the date of the enactment of this enactment or the bid accompanied by the performance guaranty was irrevocably submitted to the governmental agency prior to such date, the purchaser or user shall be entitled to a refund or credit only of the amount of the taxes imposed by this enactment if enacted later than the date of such contract or bid, or of the amount reflecting an increase in the rate of tax enacted later than said date, as the case may be, but only to the extent that all such sales and use taxes paid on such sale or use under the aggregate statewide and local taxes imposed under article twenty-eight and by authority of article twenty-nine exceeded an amount computed by applying against such sale or use the aggregate of the rates of statewide and local sales and use taxes that were in effect at the time such contract was entered into or such bid was submitted.

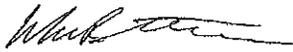
and be it further

RESOLVED, that this enactment shall take effect on June 1, 1995.

ADR:emb
2/15/95

Fiscal Impact: See Attached Statement

APPROVED


WILLIAM R. STEINHAUS
COUNTY EXECUTIVE

Date February 27, 19 95

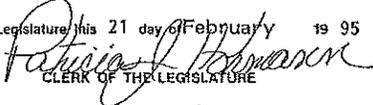
STATE OF NEW YORK
COUNTY OF DUTCHESS

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 21 day of February 19 95, 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 21 day of February 19 95

BR-3


CLERK OF THE LEGISLATURE

RESOLUTION NO. 202360

RE: RESOLUTION OF THE DUTCHESS COUNTY LEGISLATURE,
PROVIDING AN EXEMPTION FROM SALES AND
COMPENSATING USE TAXES FOR RECEIPTS FROM RETAIL
SALES OF, AND CONSIDERATION GIVEN OR CONTRACTED
TO BE GIVEN FOR, CERTAIN CLOTHING AND FOOTWEAR,
PURSUANT TO THE AUTHORITY OF ARTICLE 29 OF THE
TAX LAW OF THE STATE OF NEW YORK

Legislators KENDALL and REILLY offer the following and move its adoption:

BE IT ENACTED, by the Legislature of Dutchess County, as follows:

Section 1. Section 6 of Resolution No. 598 of 1975, as amended, is amended by adding a new subdivision (i) to read as follows:

(i) Receipts from sales of and consideration given or contracted to be given for purchases of clothing and footwear exempt from state sales and compensating use taxes pursuant to paragraph (30) of subdivision (a) of section 1115 of the New York Tax Law shall also be exempt from sales and compensating use taxes imposed by this resolution.

Section 2. This resolution shall take effect March 1, 2003, and shall expire on February 28, 2005, and shall apply to sales made and uses occurring during that period although made or occurring under a prior contract.

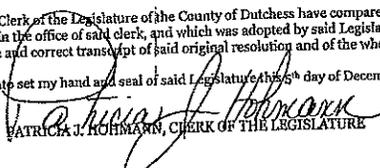
RES. 202360 11/6/02 1qjs

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 5th day of December, 2002, 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 5th day of December, 2002.


PATRICIA J. HOHMANN, CLERK OF THE LEGISLATURE

RESOLUTION NO. 203045

RE: INCREASING 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 KENDALL, REILLY, and COOPER 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, and

WHEREAS, this Legislature has determined that an increase in sales tax of 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. A new 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, is added 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, 2005. 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. 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, is amended to read as follows:

(1)(A) In respect to the use of property used by the purchaser in this city prior to March 1, 1975.

(B) With respect to the additional tax of three-quarters of one percent imposed for the period beginning June 1, 2003, and ending November 30, 2005, in respect to the use of property used by the purchaser in this city prior to June 1, 2003.

SECTION 3. 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, is amended to read as follows:

Section 14. Disposition of Revenue

Net collections distributed to the County by the State Comptroller pursuant to section twelve hundred sixty-one of the New York Tax Law, including net collections attributable to the additional three-quarters of one percent sales and compensating use taxes imposed for the period beginning June 1, 2003, and ending November 30, 2005, shall be disposed of as follows:

(a) 100 percent 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 June 1, 2003, and ending November 30, 2005, shall be disposed of in accordance with the Sales Tax allocation agreement entered into by the County and the Cities of Poughkeepsie and Beacon for the period February 29, 2000, through February 28, 2005, and approved by the State Comptroller pursuant to section 1262(c) of the Tax Law, and as amended and approved to reflect such additional rate for such period, during the period that such agreement is in effect, as follows:

(1) 81.547% of such monies shall be set aside for County purposes and shall be available for any County purpose.

(2) 10.123% of such monies shall be paid directly to the Cities of Poughkeepsie and Beacon divided on the basis of the following percentages:

(A) 69.7% of such 10.123% to the City of Poughkeepsie,

(B) 30.3% of such 10.123% to the City of Beacon.

Such payments by the County shall be made directly to the Cities of Poughkeepsie and Beacon on the next business day after receipt of the County's share of the sales tax proceeds from the State Comptroller, by wire to a designated account or by check of the County Commissioner of Finance, at the option of each City.

(3) 8.33% of such monies shall be allocated quarterly to the towns outside the Cities of Poughkeepsie and Beacon, each town being allocated a proportionate share based upon population. Such monies shall be allocated quarterly to the area of the County outside the cities in proportion to their respective populations, determined in accordance with the latest decennial federal census or special population census taken pursuant to section twenty of the general municipal law completed

and published prior to the end of the quarter for which the allocation is made, which special census must include the entire area of this taxing jurisdiction. The amount so allocated to the area outside the cities, shall be applied first to reduce county taxes levied upon real property in the several towns in such area. Any balance remaining shall then be applied to reduce general town taxes levied upon real property in such area. Any town, by local law, ordinance or resolution, however, may provide that all or any specified part of the amounts which would be so applied to reduce the county taxes and general town taxes levied upon real property in such town shall be paid directly to such town to be used for any town purpose. If any village, by local law, ordinance or resolution shall so provide, the amounts which would be so applied to reduce the county and general town taxes levied upon real property in such village shall be paid directly to such village in lieu of such reduction. Where any village has elected to be paid directly as provided in this subdivision, the amount to be paid to such village shall be determined by the ratio that the full valuation of real property in the village or portion thereof within the town in which such village is located bears to the full valuation of real property in the entire town. If a village wholly or partially within a town has so elected to be paid directly, but the town in which such village is located has not so elected, the amount allocated to the town in which such village is wholly or partially situated shall be applied to reduce county taxes and general town taxes in the area of the town outside such village. If the amount allocated to a town exceeds the amount of the county taxes and general town taxes levied upon real property in the town, the excess shall be apportioned between the town and each village, if any, wholly or partially situated therein, in the ratios that the full valuation of real property in each such village or portion thereof within the town, and the full valuation of real property in the portion of the town outside of such village or villages, respectively, bear to the aggregate full valuation of the entire town. The

share of each such village shall be paid directly to such village. The share of the town shall be applied, first, to reduce taxes levied for part-town activities, and any balance remaining shall be paid directly to the town, to be used only for part-town activities. If a town and all the villages therein shall have elected to be paid directly as provided in this paragraph, the share of such town shall be applied to reduce taxes levied for part-town activities, and any balance remaining or portion thereof, in the discretion of the town board, may be applied to reduce general town taxes, county taxes levied in the area of the town outside of such villages or may be used for part-town activities, or any combination thereof. If a town containing more than one village shall have elected to be paid directly and one or more but not all of the villages shall have also elected to be paid directly, the share of the town shall be applied to reduce general town taxes levied in the area of the town outside of the village or villages that have so elected, and any balance remaining or portion thereof, in the discretion of the town board, may be applied to reduce county taxes levied in the area of the town outside of such village or villages. The amount to be applied in reduction of county taxes and general town taxes in each town shall be determined on the basis of the respective populations of the several towns in such county, determined in accordance with the latest federal census or special population census taken pursuant to section twenty of the general municipal law, completed and published prior to the end of the quarter for which the allocation is made, which special census must include the entire area of the county.

Any local law, ordinance or resolution enacted by a town or village pursuant to this subdivision shall only be effective for the calendar year or years subsequent to its enactment and, further, shall only be effective if it is mailed by registered or certified mail to the chief fiscal officer of the County before the first day of September preceding the calendar year for which the election is

made by such local law, ordinance or resolution. Such local law, ordinance or resolution shall remain in effect for subsequent calendar years until rescinded by local law, ordinance or resolution, but the enactment shall rescind the election only if it is mailed, in the same manner already provided for in this subdivision, to the chief fiscal officer of the County before the first day of September preceding the calendar year for which the rescission is to apply.

(c) As used in this section, the following terms shall mean or include:

(1) Net collections. The monies collected from a tax or taxes imposed pursuant to this enactment, after deducting therefrom expenses of administration and collection and amounts refunded or to be refunded.

(2) General town taxes. Taxes levied for any town purpose, including highways, upon the entire area of a town.

(3) Full valuation of real property. The assessed valuation of real property divided by the equalization rate as determined in accordance with article eight of the real property tax law.

(4) Part-town activities. Activities of town government, including highway programs, which are chargeable to the area of the town outside of villages, exclusive of special district purposes, unless such special district is a fire protection district coterminous with the area of a town outside of villages.

Section 4. This enactment shall take effect on June 1, 2003.

RES. 203045 2/11/03 tq/js
STATE OF NEW YORK

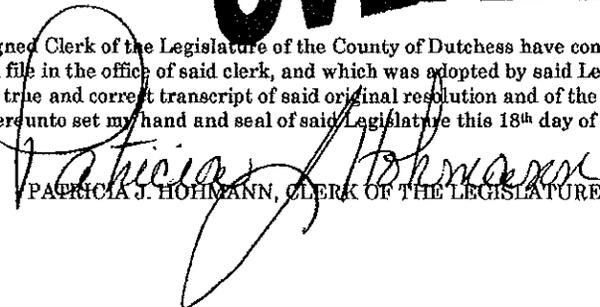
Revised 2/13/03 js

OVERTIDEN

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 18th day of February, 2003, 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 18th day of February, 2003.


PATRICIA J. HOHMANN, CLERK OF THE LEGISLATURE

RESOLUTION NO. 205225

RE: EXTENSION OF SALES AND USE TAXES 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 REILLY and COOPER 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, Resolution No. 360 of 2002, and Resolution 203045, and

WHEREAS, the Dutchess County's burden of mandated costs for Medicaid, Education Programs and Pension Costs, has not been relieved, and has increased further and it is likely that the County share for these costs experienced in recent years will continue into the foreseeable future, and

WHEREAS, strict austerity measures undertaken in the operation of the County government have substantially mitigated but not eliminated the financial burden of mandates on Dutchess County, and

WHEREAS, it has long been and continues to be the policy of this government, to minimize tax increases and, in fact, such increases have been kept to a minimum with actual decreases in County taxes in recent years, and

WHEREAS, the County now faces significant increases in costs which will produce tax increases on account of the actions of the State or Federal government or the impact of market forces beyond the control of the County's government, and

WHEREAS, although no tax increase is desirable, the sheer magnitude of the financial needs above outlined make it necessary for the County to secure increased revenue to meet the expenses, and

WHEREAS, unlike the property tax, sales tax is linked to people's behavior as consumers, captures some discretionary spending and is paid in part by persons who are not County residents or property owners, while the real property tax is imposed on the homes of local residents, and

WHEREAS, the State Legislature has previously passed legislation which the Governor has signed into law as Chapter 8 of Law 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 for the period ending November 30, 2005, and has passed new legislation which has been adopted into law as Chapter 323 of Laws of 2005, which authorizes an extension of such additional tax through November 30, 2007, and

WHEREAS, the 2005 Adopted County Budget anticipates revenues for the extended authorization of the increased sales tax, and

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

SECTION 1. A new section 4-A of Resolution No. 598 of 1975, enacted by the Legislature of the County of Dutchess on December 9, 1975, as amended imposing sales and compensating use taxes, 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 $\frac{3}{4}$ of 1% rate of such sales and compensating use taxes, for the period beginning June 1, 2003, and ending November 30, 2007. 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. 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, is amended to read as follows:

(1)(A) In respect to the use of property used by the purchaser in this county prior to March 1, 1976.

(B) With respect to the additional tax of $\frac{3}{4}$ of 1% imposed for the period beginning June 1, 2003, and ending November 30, 2007, in respect to the use of property used by the purchaser in this county prior to June 1, 2003.

SECTION 3. Section 14 of Resolution No. 598 of 1975, enacted by the Legislature of the County of Dutchess on December 9, 1975 as amended, imposing sales

and use taxes, is amended to read as follows:

Section 14. Disposition of Revenue

Net collections distributed to the County by the State Comptroller pursuant to section 1261 of the New York Tax Law, including net collections attributable to the additional $\frac{3}{4}$ of 1% sales and compensating use taxes imposed for the period beginning June 1, 2003, and ending November 30, 2007, shall be disposed of as follows:

(a) 100 percent 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 $\frac{3}{4}$ of 1% rate imposed for the period beginning June 1, 2003, and ending November 30, 2007, shall be disposed of in accordance with the Sales Tax allocation agreement entered into by the County and the Cities of Poughkeepsie and Beacon and approved by the State Comptroller pursuant to section 1262(c) of the Tax Law, and as amended and approved to reflect such additional rate for such period, during the period that such agreement is in effect, as follows:

(1) 81.547% of such monies shall be set aside for County purposes and shall be available for any County purpose.

(2) 10.123% of such monies shall be paid directly to the Cities of Poughkeepsie and Beacon divided on the basis of the following percentages:

(A) 69.7% of such 10.123% to the City of Poughkeepsie,

(B) 30.3% of such 10.123% to the City of Beacon.

Such payments by the County shall be made directly to the Cities of Poughkeepsie and Beacon on the next business day after receipt of the County's share of the sales tax proceeds from the State Comptroller, by wire to a designated account or by check of the

County Commissioner of Finance, at the option of each City.

(3) 8.33% of such monies shall be allocated quarterly to the towns outside the Cities of Poughkeepsie and Beacon, each town being allocated a proportionate share based upon population. Such monies shall be allocated quarterly to the area of the County outside the cities in proportion to their respective populations, determined in accordance with the latest decennial federal census or special population census taken pursuant to section 20 of the General Municipal Law completed and published prior to the end of the quarter for which the allocation is made, which special census must include the entire area of this taxing jurisdiction. The amount so allocated to the area outside the cities, shall be applied first to reduce county taxes levied upon real property in the several towns in such area. Any balance remaining shall then be applied to reduce general town taxes levied upon real property in such area. Any town, by local law, ordinance or resolution, however, may provide that all or any specified part of the amounts which would be so applied to reduce the county taxes and general town taxes levied upon real property in such town shall be paid directly to such town to be used for any town purpose. If any village, by local law, ordinance or resolution shall so provide, the amounts which would be so applied to reduce the county and general town taxes levied upon real property in such village shall be paid directly to such village in lieu of such reduction. Where any village has elected to be paid directly as provided in this subdivision, the amount to be paid to such village shall be determined by the ratio that the full valuation of real property in the village or portion thereof within the town in which such village is located bears to the full valuation of real property in the entire town. If a village wholly or partially within a town has so elected to be paid directly, but the town in which such village is located has not so elected, the amount allocated to the town in

which such village is wholly or partially situated shall be applied to reduce county taxes and general town taxes in the area of the town outside such village. If the amount allocated to a town exceeds the amount of the county taxes and general town taxes levied upon real property in the town, the excess shall be apportioned between the town and each village, if any, wholly or partially situated therein, in the ratios that the full valuation of real property in each such village or portion thereof within the town, and the full valuation of real property in the portion of the town outside of such village or villages, respectively, bear to the aggregate full valuation of the entire town. The share of each such village shall be paid directly to such village. The share of the town shall be applied, first, to reduce taxes levied for part-town activities, and any balance remaining shall be paid directly to the town, to be used only for part-town activities. If a town and all the villages therein shall have elected to be paid directly as provided in this paragraph, the share of such town shall be applied to reduce taxes levied for part-town activities, and any balance remaining or portion thereof, in the discretion of the town board, may be applied to reduce general town taxes, county taxes levied in the area of the town outside of such villages or may be used for part-town activities, or any combination thereof. If a town containing more than one village shall have elected to be paid directly and one or more but not all of the villages shall have also elected to be paid directly, the share of the town shall be applied to reduce general town taxes levied in the area of the town outside of the village or villages that have so elected, and any balance remaining or portion thereof, in the discretion of the town board, may be applied to reduce county taxes levied in the area of the town outside of such village or villages. The amount to be applied in reduction of county taxes and general town taxes in each town shall be determined on the basis of the respective populations of the several towns in such county, determined in

accordance with the latest federal census or special population census taken pursuant to section 20 of the General Municipal Law, completed and published prior to the end of the quarter for which the allocation is made, which special census must include the entire area of the county.

Any local law, ordinance or resolution enacted by a town or village pursuant to this subdivision shall only be effective for the calendar year or years subsequent to its enactment and, further, shall only be effective if it is mailed by registered or certified mail to the chief fiscal officer of the County before the first day of September preceding the calendar year for which the election is made by such local law, ordinance or resolution. Such local law, ordinance or resolution shall remain in effect for subsequent calendar years until rescinded by local law, ordinance or resolution, but the enactment shall rescind the election only if it is mailed, in the same manner already provided for in this subdivision, to the chief fiscal officer of the County before the first day of September preceding the calendar year for which the rescission is to apply.

(c) As used in this section, the following terms shall mean or include:

(1) Net collections. The monies collected from a tax or taxes imposed pursuant to this enactment, after deducting therefrom expenses of administration and collection and amounts refunded or to be refunded.

(2) General town taxes. Taxes levied for any town purpose, including highways, upon the entire area of a town.

(3) Full valuation of real property. The assessed valuation of real property divided by the equalization rate as determined in accordance with article eight of the Real Property Tax Law.

(4) Part-town activities. Activities of town government, including highway

programs, which are chargeable to the area of the town outside of villages, exclusive of special district purposes, unless such special district is a fire protection district coterminous with the area of a town outside of villages.

Section 4. This enactment shall take effect on December 1, 2005.

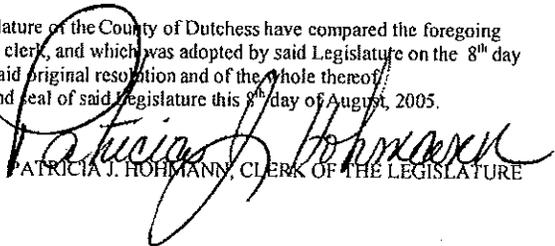
STATE OF NEW YORK

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 8th day of August, 2005, 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 8th day of August, 2005.


PATRICIA J. HOHMANN, CLERK OF THE LEGISLATURE

RESOLUTION NO. 207259

RE: EXTENDING THE INCREASE 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 Cooper and Kelly 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 and Resolution 205225; 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 528 of the Laws of 2007, which authorizes an extension of such additional tax through November 30, 2009; and

WHEREAS, the 2007 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, 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, 2009. 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. 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, is amended to read as follows:

(1)(A) In respect to the use of property used by the purchaser in this city prior to March 1, 1976.

(B) With respect to the additional tax of three-quarters of one percent imposed for the period beginning June 1, 2003, and ending November 30, 2009, in respect to the use of property used by the purchaser in this city prior to June 1, 2003.

SECTION 3. 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, is amended to read as follows:

Section 14. Disposition of Revenue

Net collections distributed to the County by the State Comptroller pursuant to section twelve hundred sixty-one of the New York Tax Law, including net collections attributable to the additional three-quarters of one percent sales and compensating use taxes imposed for the period beginning June 1, 2003, and ending November 30, 2009, shall be disposed of as follows:

(a) 100 percent 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 June 1, 2003, and ending November 30, 2009, shall be disposed of in accordance with the Sales Tax allocation agreement entered into by the County and the Cities of Poughkeepsie and Beacon for the period February 29, 2000, through February 28, 2005, and approved by the State Comptroller pursuant to section 1262(c) of the Tax Law, and as amended and approved to reflect such additional rate for such period, during the period that such agreement is in effect, as follows:

(1) 81.547% of such monies shall be set aside for County purposes and shall be available for any County purpose.

(2) 10.123% of such monies shall be paid directly to the Cities of Poughkeepsie and Beacon divided on the basis of the following percentages:

(A) 69.7% of such 10.123% to the City of Poughkeepsie, provided the City has not exercised its right of preemption.

(B) 30.3% of such 10.123% to the City of Beacon, provided the City has not exercised its right of preemption.

Such payments by the County shall be made directly to the Cities of Poughkeepsie and Beacon on the next business day after receipt of the County's share of the sales tax proceeds from the State Comptroller, by wire to a designated account or by check of the County Commissioner of Finance, at the option of each City.

(3) 8.33% of such monies shall be allocated quarterly to the towns outside the Cities of Poughkeepsie and Beacon, each town being allocated a proportionate share based upon population. Such monies shall be allocated quarterly to the area of the County outside the cities in proportion to their respective populations, determined in accordance with the latest decennial federal census or special population census taken pursuant to section twenty of the general municipal law completed and published prior to the end of the quarter for which the allocation is made, which special census must include the entire area of this taxing jurisdiction. The amount so allocated to the area outside the cities, shall be applied first to reduce county taxes levied upon real property in the several towns in such area. Any balance remaining shall then be applied to reduce general town taxes levied upon real property in such area. Any town, by local law, ordinance or resolution, however, may provide that all or any specified part of the amounts which would be so applied to reduce the county taxes and general town taxes levied upon real property in such town shall be paid directly to such town to be used for any town purpose. If any village, by local law, ordinance or resolution shall so provide, the amounts which would be so applied to reduce the county and general town taxes levied upon real property in such village shall be paid directly to such village in lieu of such reduction. Where any village has elected to be paid directly as provided in this subdivision, the amount to be paid to such village shall be determined by the ratio that the full valuation of real property in the village or portion thereof within the town in which such village is located bears to the full valuation of real

property in the entire town. If a village wholly or partially within a town has so elected to be paid directly, but the town in which such village is located has not so elected, the amount allocated to the town in which such village is wholly or partially situated shall be applied to reduce county taxes and general town taxes in the area of the town outside such village. If the amount allocated to a town exceeds the amount of the county taxes and general town taxes levied upon real property in the town, the excess shall be apportioned between the town and each village, if any, wholly or partially situated therein, in the ratios that the full valuation of real property in each such village or portion thereof within the town, and the full valuation of real property in the portion of the town outside of such village or villages, respectively, bear to the aggregate full valuation of the entire town. The share of each such village shall be paid directly to such village. The share of the town shall be applied, first, to reduce taxes levied for part-town activities, and any balance remaining shall be paid directly to the town, to be used only for part-town activities. If a town and all the villages therein shall have elected to be paid directly as provided in this paragraph, the share of such town shall be applied to reduce taxes levied for part-town activities, and any balance remaining or portion thereof, in the discretion of the town board, may be applied to reduce general town taxes, county taxes levied in the area of the town outside of such villages or may be used for part-town activities, or any combination thereof. If a town containing more than one village shall have elected to be paid directly and one or more but not all of the villages shall have also elected to be paid directly, the share of the town shall be applied to reduce general town taxes levied in the area of the town outside of the village or villages that have so elected, and any balance remaining or portion thereof, in the discretion of the town board, may be applied to reduce county taxes levied in the area of the town outside of such village or villages. The amount to be applied in reduction of county taxes and

general town taxes in each town shall be determined on the basis of the respective populations of the several towns in such county, determined in accordance with the latest federal census or special population census taken pursuant to section twenty of the general municipal law, completed and published prior to the end of the quarter for which the allocation is made, which special census must include the entire area of the county.

Any local law, ordinance or resolution enacted by a town or village pursuant to this subdivision shall only be effective for the calendar year or years subsequent to its enactment and, further, shall only be effective if it is mailed by registered or certified mail to the chief fiscal officer of the County before the first day of September preceding the calendar year for which the election is made by such local law, ordinance or resolution. Such local law, ordinance or resolution shall remain in effect for subsequent calendar years until rescinded by local law, ordinance or resolution, but the enactment shall rescind the election only if it is mailed, in the same manner already provided for in this subdivision, to the chief fiscal officer of the County before the first day of September preceding the calendar year for which the rescission is to apply.

(c) As used in this section, the following terms shall mean or include:

(1) Net collections. The monies collected from a tax or taxes imposed pursuant to this enactment, after deducting therefrom expenses of administration and collection and amounts refunded or to be refunded.

(2) General town taxes. Taxes levied for any town purpose, including highways, upon the entire area of a town.

(3) Full valuation of real property. The assessed valuation of real property divided by the equalization rate as determined in accordance with article eight of the real property tax law.

(4) Part-town activities. Activities of town government, including highway programs, which are chargeable to the area of the town outside of villages, exclusive of special district purposes, unless such special district is a fire protection district coterminous with the area of a town outside of villages.

Section 4. This enactment shall take effect on December 1, 2007.

APPROVED



WILLIAM R. STEINHAUS
COUNTY EXECUTIVE

Date Sept. 20, 2007

RES. 207259

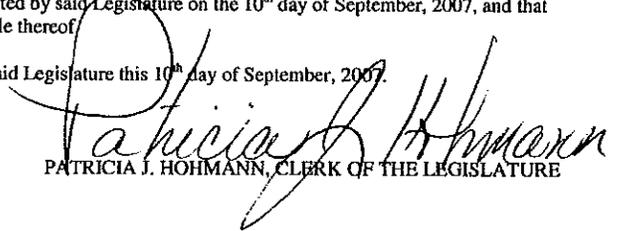
STATE OF NEW YORK

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 10th day of September, 2007, 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 10th day of September, 2007.



PATRICIA J. HOHMANN, CLERK OF THE LEGISLATURE

Budget, Finance and Personnel

RESOLUTION NO. 209303

RE: EXTENDING THE INCREASE 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 JETER-JACKSON and KELLY 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 207259; 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 178 of the Laws of 2009, which authorizes an extension of such additional tax through November 30, 2011; and

WHEREAS, the 2009 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, 2011. 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:

(B) With respect to the additional tax of three-quarters of one percent imposed for the period beginning June 1, 2003, and ending November 30, 2011, in respect to the use of property used by the purchaser in this city prior to June 1, 2003.

SECTION 3. Subdivision (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, is amended to read as follows:

(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 June 1,

2003, and ending November 30, 2011, shall be disposed of in accordance with the Sales Tax allocation agreement entered into by the County and the Cities of Poughkeepsie and Beacon, and approved by the State Comptroller pursuant to section 1262(c) of the Tax Law, and as amended and approved to reflect such additional rate for such period, during the period that such agreement is in effect, as follows:

(1) 81.547% of such monies shall be set aside for County purposes and shall be available for any County purpose.

(2) 10.123% of such monies shall be paid directly to the Cities of Poughkeepsie and Beacon divided on the basis of the following percentages:

(A) 69.7% of such 10.123% to the City of Poughkeepsie, provided the City has not exercised its right of preemption.

(B) 30.3% of such 10.123% to the City of Beacon, provided the City has not exercised its right of preemption.

Such payments by the County shall be made directly to the Cities of Poughkeepsie and Beacon on the next business day after receipt of the County's share of the sales tax proceeds from the State Comptroller, by wire to a designated account or by check of the County Commissioner of Finance, at the option of each City.

(3) 8.33% of such monies shall be allocated quarterly to the towns outside the Cities of Poughkeepsie and Beacon, each town being allocated a proportionate share based upon population. Such monies shall be allocated quarterly to the area of the County outside the cities in proportion to their respective populations, determined in accordance with the latest decennial federal census or special population census taken pursuant to section twenty of the general municipal law completed

and published prior to the end of the quarter for which the allocation is made, which special census must include the entire area of this taxing jurisdiction. The amount so allocated to the area outside the cities, shall be applied first to reduce county taxes levied upon real property in the several towns in such area. Any balance remaining shall then be applied to reduce general town taxes levied upon real property in such area. Any town, by local law, ordinance or resolution, however, may provide that all or any specified part of the amounts which would be so applied to reduce the county taxes and general town taxes levied upon real property in such town shall be paid directly to such town to be used for any town purpose. If any village, by local law, ordinance or resolution shall so provide, the amounts which would be so applied to reduce the county and general town taxes levied upon real property in such village shall be paid directly to such village in lieu of such reduction. Where any village has elected to be paid directly as provided in this subdivision, the amount to be paid to such village shall be determined by the ratio that the full valuation of real property in the village or portion thereof within the town in which such village is located bears to the full valuation of real property in the entire town. If a village wholly or partially within a town has so elected to be paid directly, but the town in which such village is located has not so elected, the amount allocated to the town in which such village is wholly or partially situated shall be applied to reduce county taxes and general town taxes in the area of the town outside such village. If the amount allocated to a town exceeds the amount of the county taxes and general town taxes levied upon real property in the town, the excess shall be apportioned between the town and each village, if any, wholly or partially situated therein, in the ratios that the full valuation of real property in each such village or portion thereof within the town, and the full valuation of real property in the portion of the town outside of such village or villages, respectively, bear to the aggregate full valuation of the entire town. The

share of each such village shall be paid directly to such village. The share of the town shall be applied, first, to reduce taxes levied for part-town activities, and any balance remaining shall be paid directly to the town, to be used only for part-town activities. If a town and all the villages therein shall have elected to be paid directly as provided in this paragraph, the share of such town shall be applied to reduce taxes levied for part-town activities, and any balance remaining or portion thereof, in the discretion of the town board, may be applied to reduce general town taxes, county taxes levied in the area of the town outside of such villages or may be used for part-town activities, or any combination thereof. If a town containing more than one village shall have elected to be paid directly and one or more but not all of the villages shall have also elected to be paid directly, the share of the town shall be applied to reduce general town taxes levied in the area of the town outside of the village or villages that have so elected, and any balance remaining or portion thereof, in the discretion of the town board, may be applied to reduce county taxes levied in the area of the town outside of such village or villages. The amount to be applied in reduction of county taxes and general town taxes in each town shall be determined on the basis of the respective populations of the several towns in such county, determined in accordance with the latest federal census or special population census taken pursuant to section twenty of the general municipal law, completed and published prior to the end of the quarter for which the allocation is made, which special census must include the entire area of the county.

Any local law, ordinance or resolution enacted by a town or village pursuant to this subdivision shall only be effective for the calendar year or years subsequent to its enactment and, further, shall only be effective if it is mailed by registered or certified mail to the chief fiscal officer of the County before the first day of September preceding the calendar year for which the election is

made by such local law, ordinance or resolution. Such local law, ordinance or resolution shall remain in effect for subsequent calendar years until rescinded by local law, ordinance or resolution, but the enactment shall rescind the election only if it is mailed, in the same manner already provided for in this subdivision, to the chief fiscal officer of the County before the first day of September preceding the calendar year for which the rescission is to apply.

SECTION 4. This enactment shall take effect December 1, 2009.

APPROVED



WILLIAM R. STEINHAUS
COUNTY EXECUTIVE

Date Sept. 25, 2009

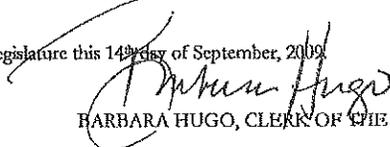
STATE OF NEW YORK

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 14th day of September, 2009, 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 14th day of September, 2009.



BARBARA HUGO, CLERK OF THE LEGISLATURE

RESOLUTION NO. 2011197

RE: AUTHORIZING 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 COOPER 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 and Resolution 205225; 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 232 of the Laws 2011) of which authorizes an extension of such additional tax through November 30, 2013; and

WHEREAS, the 2011 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, 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, 2013. 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, 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, 2013, in respect to the use of property used by the purchaser in this city prior to June 1, 2003.

SECTION 3. Subdivision (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, is amended to read as follows:

(a) 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 June 1,

2003, and ending November 30, 2013, shall be disposed of in accordance with the Sales Tax allocation agreement entered into by the County and the Cities of Poughkeepsie and Beacon for the period February 29, 2000, through February 28, 2005, and approved by the State Comptroller pursuant to section 1262(c) of the Tax Law, and as amended and approved to reflect such additional rate for such period, during the period that such agreement is in effect, as follows:

(1) 81.547% of such monies shall be set aside for County purposes and shall be available for any County purpose.

(2) 10.123% of such monies shall be paid directly to the Cities of Poughkeepsie and Beacon divided on the basis of the following percentages:

(A) 69.7% of such 10.123% to the City of Poughkeepsie, provided the City has not exercised its right of preemption.

(B) 30.3% of such 10.123% to the City of Beacon, provided the City has not exercised its right of preemption.

Such payments by the County shall be made directly to the Cities of Poughkeepsie and Beacon on the next business day after receipt of the County's share of the sales tax proceeds from the State Comptroller, by wire to a designated account or by check of the County Commissioner of Finance, at the option of each City.

(3) 8.33% of such monies shall be allocated quarterly to the towns outside the Cities of Poughkeepsie and Beacon, each town being allocated a proportionate share based upon population. Such monies shall be allocated quarterly to the area of the County outside the cities in proportion to their respective populations, determined in accordance with the latest decennial federal census or special population census taken pursuant to section twenty of the general municipal law completed

and published prior to the end of the quarter for which the allocation is made, which special census must include the entire area of this taxing jurisdiction. The amount so allocated to the area outside the cities, shall be applied first to reduce county taxes levied upon real property in the several towns in such area. Any balance remaining shall then be applied to reduce general town taxes levied upon real property in such area. Any town, by local law, ordinance or resolution, however, may provide that all or any specified part of the amounts which would be so applied to reduce the county taxes and general town taxes levied upon real property in such town shall be paid directly to such town to be used for any town purpose. If any village, by local law, ordinance or resolution shall so provide, the amounts which would be so applied to reduce the county and general town taxes levied upon real property in such village shall be paid directly to such village in lieu of such reduction. Where any village has elected to be paid directly as provided in this subdivision, the amount to be paid to such village shall be determined by the ratio that the full valuation of real property in the village or portion thereof within the town in which such village is located bears to the full valuation of real property in the entire town. If a village wholly or partially within a town has so elected to be paid directly, but the town in which such village is located has not so elected, the amount allocated to the town in which such village is wholly or partially situated shall be applied to reduce county taxes and general town taxes in the area of the town outside such village. If the amount allocated to a town exceeds the amount of the county taxes and general town taxes levied upon real property in the town, the excess shall be apportioned between the town and each village, if any, wholly or partially situated therein, in the ratios that the full valuation of real property in each such village or portion thereof within the town, and the full valuation of real property in the portion of the town outside of such village or villages, respectively, bear to the aggregate full valuation of the entire town. The

share of each such village shall be paid directly to such village. The share of the town shall be applied, first, to reduce taxes levied for part-town activities, and any balance remaining shall be paid directly to the town, to be used only for part-town activities. If a town and all the villages therein shall have elected to be paid directly as provided in this paragraph, the share of such town shall be applied to reduce taxes levied for part-town activities, and any balance remaining or portion thereof, in the discretion of the town board, may be applied to reduce general town taxes, county taxes levied in the area of the town outside of such villages or may be used for part-town activities, or any combination thereof. If a town containing more than one village shall have elected to be paid directly and one or more but not all of the villages shall have also elected to be paid directly, the share of the town shall be applied to reduce general town taxes levied in the area of the town outside of the village or villages that have so elected, and any balance remaining or portion thereof, in the discretion of the town board, may be applied to reduce county taxes levied in the area of the town outside of such village or villages. The amount to be applied in reduction of county taxes and general town taxes in each town shall be determined on the basis of the respective populations of the several towns in such county, determined in accordance with the latest federal census or special population census taken pursuant to section twenty of the general municipal law, completed and published prior to the end of the quarter for which the allocation is made, which special census must include the entire area of the county.

Any local law, ordinance or resolution enacted by a town or village pursuant to this subdivision shall only be effective for the calendar year or years subsequent to its enactment and, further, shall only be effective if it is mailed by registered or certified mail to the chief fiscal officer of the County before the first day of September preceding the calendar year for which the election is

made by such local law, ordinance or resolution. Such local law, ordinance or resolution shall remain in effect for subsequent calendar years until rescinded by local law, ordinance or resolution, but the enactment shall rescind the election only if it is mailed, in the same manner already provided for in this subdivision, to the chief fiscal officer of the County before the first day of September preceding the calendar year for which the rescission is to apply.

Section 4. This enactment shall take effect on December 1, 2011.

APPROVED



WILLIAM R. STEINHAUS
COUNTY EXECUTIVE

Date August 19, 2011

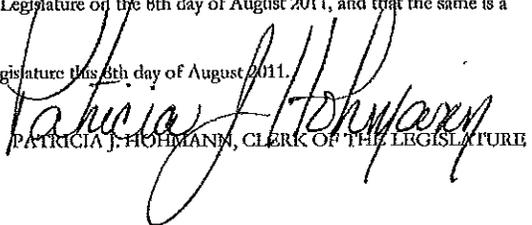
STATE OF NEW YORK

551

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 8th day of August 2011, 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 8th day of August 2011.



PATRICIA J. HOFFMANN, CLERK OF THE LEGISLATURE

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:

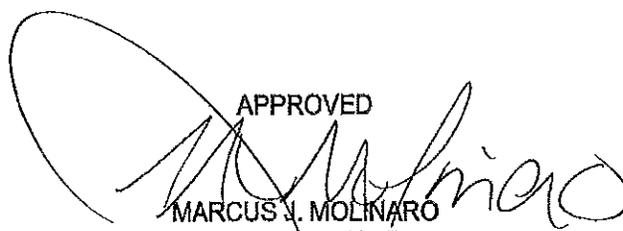
(1)(A) With respect to the additional tax of three-quarters of one percent imposed for the period beginning June 1, 2003, and ending November 30, 2015, in respect to the use of property used by the purchaser in this city prior to June 1, 2003.

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

McKinney's Consolidated Laws of New York Annotated
Tax Law (Refs & Annos)
Chapter Sixty. Of the Consolidated Laws
Article 29. Taxes Authorized for Cities, Counties and School Districts (Refs & Annos)
Part I. Authority to Impose Taxes
Subpart B. Taxes Administered by State Tax Commission

McKinney's Tax Law § 1210

§ 1210. Taxes of cities and counties administered by state tax commission

Effective: August 13, 2015 to November 30, 2015
Currentness

Notwithstanding any other provision of law to the contrary, but subject to the limitations and exemptions in part II of this article, any city in this state or county in this state, except a county wholly within a city, acting through its local legislative body, is hereby authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing in any such city or county the following taxes, at the rate of one-half, one, one and one-half, two, two and one-half or three percent, provided, however, that:

(i) with respect to a city of one million or more and the following counties (1) any such city having a population of one million or more is hereby authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes in any such city, at the rate of four and one-half percent;

(2) the county of Nassau 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 percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning January first, nineteen hundred eighty-six and ending November thirtieth, two thousand seventeen, subject to the limitation set forth in section twelve hundred sixty-two-e of this article, and also at a rate which is one-half percent additional to the three percent rate authorized above in this paragraph, and which is also additional to the three-quarters percent rate also authorized above in this clause for such county, for the period beginning September first, nineteen hundred ninety-one and ending November thirtieth, two thousand seventeen;

(3) the county of Rensselaer is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, nineteen hundred ninety-four and ending November thirtieth, two thousand seventeen;

(4) the county of Erie is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes (i) at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning January tenth, nineteen hundred eighty-eight and ending November thirtieth, two thousand seventeen; and (ii) at a rate which is three-quarters of one percent additional to the three percent rate authorized above in this paragraph, and which is also additional to the one percent rate also authorized above in this clause for such county, for the period beginning December first, two thousand eleven, and ending November thirtieth, two thousand seventeen;

(5) the county of Cattaraugus is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning March first, nineteen hundred eighty-six and ending November thirtieth, two thousand seventeen;

(6) the county of Wyoming is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, nineteen hundred ninety-two and ending November thirtieth, two thousand fifteen;

(7) the county of Ulster is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, two thousand two and ending November thirtieth, two thousand seventeen;

(8) the county of Allegany is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is: (i) one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning December first, nineteen hundred eighty-six and ending November thirtieth, two thousand four; and (ii) one and one-half percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning December first, two thousand four and ending November thirtieth, two thousand seventeen;

(9) the county of Cayuga is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, nineteen hundred ninety-two and ending November thirtieth, two thousand seventeen;

(10) the county of Albany is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, nineteen hundred ninety-two and ending November thirtieth, two thousand fifteen;

(11) the county of Tompkins is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one-half or one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning December first, nineteen hundred ninety-two and ending November thirtieth, two thousand fifteen;

(12) the county of Cortland is hereby further authorized and empowered to adopt and amend local laws, ordinances, or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, nineteen hundred ninety-two and ending November thirtieth, two thousand seventeen;

(13) the county of Oneida is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is: (i) one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, nineteen hundred ninety-two and ending November thirtieth, two

thousand seventeen; and also (ii) at a rate which is three-quarters of one percent or one-half of one percent additional to the three percent rate authorized above in this paragraph, and which is also additional to the one percent rate also authorized above in this clause for such county, for the period beginning December first, two thousand eight and ending November thirtieth, two thousand seventeen;

(14) the county of Suffolk is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning June first, two thousand one and ending November thirtieth, two thousand seventeen;

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

(16) the county of Orleans is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning June first, nineteen hundred ninety-three, and ending November thirtieth, two thousand seventeen;

(17) the county of Tioga is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is: (i) one-half of one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, nineteen hundred ninety-three, and ending November thirtieth, two thousand three; and (ii) one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning December first, two thousand five, and ending November thirtieth, two thousand fifteen;

(18) the county of Broome is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning March first, nineteen hundred ninety-four, and ending November thirtieth, two thousand seventeen;

(19) the county of Herkimer is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, nineteen hundred ninety-four, and ending November thirtieth, two thousand fifteen;

(20) the county of Genesee is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, nineteen hundred ninety-four, and ending November thirtieth, two thousand seventeen;

(21) the county of Columbia is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this

paragraph for such county for the period beginning March first, nineteen hundred ninety-five, and ending November thirtieth, two thousand fifteen;

(22) the county of Schuyler is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, nineteen hundred ninety-nine, and ending November thirtieth, two thousand seventeen;

(23) the county of Rockland is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is: (i) five-eighths 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 two, and ending November thirtieth, two thousand seventeen; and also (ii) at a rate which is three-eighths of one percent additional to the three percent rate authorized above in this paragraph, and which is also additional to the five-eighths of one percent rate also authorized above in this clause for such county, for the period beginning March first, two thousand seven and ending November thirtieth, two thousand seventeen;

(24) the county of Chenango is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, two thousand two, and ending November thirtieth, two thousand seventeen;

(25) the county of Monroe is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for the period beginning December first, nineteen hundred ninety-three and ending November thirtieth, two thousand seventeen;

(26) the county of Steuben is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning December first, nineteen hundred ninety-two and ending November thirtieth, two thousand seventeen;

(27) the county of Chemung is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning December first, two thousand two, and ending November thirtieth, two thousand seventeen;

(28) the county of Seneca is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate that is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning December first, two thousand two and ending November thirtieth, two thousand seventeen;

(29) [As added by L.2003, c. 4. See, also, cl. (29) below.] the county of Niagara is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is 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 seventeen;

(29) [As added by L.2003, c. 8. See, also, cl. (29) above.] 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 seventeen,

(30) the county of Yates is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, two thousand three, and ending November thirtieth, two thousand seventeen;

(31) [As added by L.2003, c. 27. See, also, cl. (31) below.] the county of Schenectady is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one-half of one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning June first, two thousand three, and ending November thirtieth, two thousand fifteen;

(31) [As added by L.2003, c. 36. See, also cl. (31) above.] the county of Montgomery is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning June first, two thousand three, and ending November thirtieth, two thousand seventeen;

(32) the county of Livingston is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning June first, two thousand three, and ending November thirtieth, two thousand seventeen;

(33) the county of Sullivan is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate that is: (i) one-half of one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning June first, two thousand three, and ending November thirtieth, two thousand fifteen; and (ii) an additional one-half of one percent in addition to the other rates authorized above in this paragraph for such county for the period beginning June first, two thousand seven and ending November thirtieth, two thousand fifteen;

(34) [As added by L.2003, c. 229. See, also, cls. (34) below.] the county of Otsego is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning December first, two thousand three, and ending November thirtieth, two thousand seventeen;

(34) [As added by L.2003, c. 575. See also, cls. (34) above and below.] the county of Delaware is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate that is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning December first, two thousand three, and ending November thirtieth, two thousand thirteen;

(34) [As added by L.2003, c. 578. See, also, cls. (34), above.] the county of Wayne is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate that is one percent additional to the three

percent rate authorized above in this paragraph for such county for the period beginning December first, two thousand five, and ending November thirtieth, two thousand seventeen;

(35) [As added by L.2004, c. 13. See, also, cls. (35) below.] the county of Schoharie is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning June first, two thousand four, and ending November thirtieth, two thousand fifteen;

(35) [As added by L.2004, c. 21. See, also, cls. (35) above and below.] the county of Madison is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning June first, two thousand four, and ending November thirtieth, two thousand seventeen;

(35) [As added by L.2004, c. 22. See, also, cls. (35) above.] the county of Orange 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 June first, two thousand four, and ending November thirtieth, two thousand seventeen;

(36) [As added by L.2004, c. 46. See, also, cls. (36) below.] the county of Clinton is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning December first, two thousand seven, and ending November thirtieth, two thousand seventeen;

(36) [As added by L.2004, c. 47. See, also, cls. (36) above and below.] the county of Lewis is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate that is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning June first, two thousand four, and ending November thirtieth, two thousand seventeen;

(36) [As added by L.2004, c. 117, § 1. See, also, cls. (36) above and below.] the county of Oswego is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, two thousand four, and ending November thirtieth, two thousand fifteen;

(36) [As added by L.2004, c. 139, § 1. See, also, cls. (36), above.] the county of Essex is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning December first, two thousand thirteen, and ending November thirtieth, two thousand fifteen;

(37) [As added by L.2004, c. 141. See, also, cl. (37) below.] the county of Jefferson 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 September first, two thousand four, and ending November thirtieth, two thousand fifteen;

(37) [As added by L.2004, c. 150. See, also, cl. (37) above.] the county of Onondaga is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate that is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, two thousand four, and ending November thirtieth, two thousand seventeen;

(38) the county of Chautauqua is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate that is: (i) one and one-quarter percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning March first, two thousand five and ending August thirty-first, two thousand six; (ii) one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, two thousand six and ending November thirtieth, two thousand seven; (iii) three-quarters of one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning December first, two thousand seven and ending November thirtieth, two thousand ten; and (iv) one-half of one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning December first, two thousand ten and ending November thirtieth, two thousand fifteen;

(39) [As added by L.2005, c. 169. See, also, cl. (39), below.] the county of Fulton is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, two thousand five, and ending November thirtieth, two thousand fifteen;

(39) [As added by L.2005, c. 176. See, also, cl. (39) above.] the county of Putnam is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate that is: (i) one-half of one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, two thousand five and ending August thirty-first, two thousand seven; and (ii) one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, two thousand seven and ending November thirtieth, two thousand seventeen;

(40) [As added by L.2006, c. 30. See, also, cl. (40), below.] the county of Franklin is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate that is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning June first, two thousand six and ending November thirtieth, two thousand seventeen;

(40) [As added by L.2006, c. 37. See, also, cl. (40), above.] the county of Ontario is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate that is: (A) one-eighth of one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning June first, two thousand six and ending November thirtieth, two thousand fifteen; and also (B) at a rate that is three-eighths of one percent additional to the three percent rate authorized above in this paragraph, and that is also additional to the one-eighth of one percent rate authorized in this clause for such county, for the period beginning September first, two thousand nine and ending November thirtieth, two thousand fifteen;

(41) [As added by L.2013, c. 191. See, also, cls. (41) below.] The county of St. Lawrence is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate that is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning December first, two thousand thirteen and ending November thirtieth, two thousand seventeen;

(41) [As added by L.2013, c. 217. See, also, cls. (41) above and below.] The county of Hamilton is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate that is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning December first, two thousand thirteen and ending November thirtieth, two thousand seventeen;

(41) [As added by L.2013, c. 314. See, also, cls. (41) above.] the county of Delaware is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, two thousand two, and ending November thirtieth, two thousand seventeen;

(ii) with respect to the following cities (1) [Eff. until Nov. 30, 2017, pursuant to L.2015, c. 67, § 7. See, also, cl. (1), below.] the city of Yonkers is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is: (a) one percent additional to the three percent rate authorized above in this paragraph for such city; and (b) one-half of one percent in addition to the other rates authorized in this paragraph for such city for the period beginning September first, two thousand fifteen and ending November thirtieth, two thousand seventeen;

(ii) with respect to the following cities (1) [Eff. Nov. 30, 2017, pursuant to L.2015, c. 67, § 7. See, also, cl. (1), above.] the city of Yonkers is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such city;

(2) the city of Mount Vernon is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such city;

(3) the city of White Plains is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is: (i) one-half of one percent additional to the three percent rate authorized above in this paragraph for such city for the period beginning September first, nineteen hundred ninety-three and ending August thirty-first, two thousand seventeen; and (ii) an additional one-quarter of one percent in addition to the other rates authorized in this paragraph for such city for the period beginning March first, two thousand eight and ending August thirty-first, two thousand seventeen; and (iii) an additional one-quarter of one percent in addition to the other rates authorized in this paragraph for such city for the period beginning June first, two thousand ten and ending August thirty-first, two thousand seventeen;

(4) the city of New Rochelle is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such city for the period beginning September first, nineteen hundred ninety-three and ending December thirty-first, two thousand fifteen;

(5) the city of Fulton is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such city for the period beginning March first, two thousand three, and ending November thirtieth, two thousand seven;

(6) the city of Oswego is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such city for the period beginning September first, two thousand four, and ending November thirtieth, two thousand seventeen;

(iii) [Eff. until Dec. 1, 2015, pursuant to L.2015, c. 67, § 7. See, also, subpars. (iii), below.] the maximum rate referred to in section twelve hundred twenty-four of this article shall be calculated without reference to the following additional rates authorized in subparagraphs (i) and (ii) of this paragraph: one and one-half percent for the county of Allegany; one percent for the counties of Rensselaer, Erie, Cattaraugus, Wyoming, Ulster, Albany, Suffolk, Essex, Greene, Orleans, Franklin, Hamilton, Herkimer, Genesee, Columbia, Schuyler, Chenango, Monroe, Steuben, Chemung, Seneca, Livingston, Niagara, Yates, Tioga, Montgomery, Delaware, Wayne, Schoharie, Putnam, Clinton, St. Lawrence and Onondaga and the cities of Mount Vernon and New Rochelle; three-quarters of one percent for the counties of Dutchess, Lewis, Orange, and Jefferson; one percent and three-quarters of one percent or one-half of one percent for the county of Oneida; three-quarters of one percent and one-half of one percent for the county of Nassau; one-half of one percent and one-quarter of one percent and one-quarter of one percent for the city of White Plains; one-half or one percent for the county of Tompkins; three-eighths of one percent and five-eighths of one percent for the county of Rockland; one-half of one percent for the counties of Putnam and Schenectady; one-eighth of one percent and three-eighths of one percent for the county of Ontario; one-half of one percent and one-half of one percent for the county of Sullivan; one percent and one-half of one percent for the city of Yonkers; and three-quarters of one percent or one-half of one percent for the county of Chautauqua;

(iii) [Eff. Dec. 1, 2015 until until Nov. 30, 2017, pursuant to L.2015, c. 67, § 7. See, also, subpars. (iii), above and below.] the maximum rate referred to in section twelve hundred twenty-four of this article shall be calculated without reference to the following additional rates authorized in subparagraphs (i) and (ii) of this paragraph: one and one-half percent for the county of Allegany; one percent for the counties of Rensselaer, Erie, Cattaraugus, Wyoming, Ulster, Albany, Suffolk, Essex, Greene, Orleans, Franklin, Hamilton, Herkimer, Jefferson, Genesee, Columbia, Schuyler, Chenango, Monroe, Steuben, Chemung, Seneca, Livingston, Niagara, Yates, Tioga, Montgomery, Delaware, Wayne, Schoharie, Putnam, Clinton, St. Lawrence and Onondaga and the cities of Yonkers, Mount Vernon and New Rochelle; three-quarters of one percent for the counties of Dutchess, Lewis, and Orange; one percent and three-quarters of one percent or one-half of one percent for the county of Oneida; three-quarters of one percent and one-half of one percent for the county of Nassau; one-half of one percent and one-quarter of one percent and one-quarter of one percent for the city of White Plains; one-half or one percent for the county of Tompkins; three-eighths of one percent and five-eighths of one percent for the county of Rockland; one-half of one percent for the counties of Putnam and Schenectady; one-eighth of one percent and three-eighths of one percent for the county of Ontario; one-half of one percent and one-half of one percent for the county of Sullivan; and three-quarters of one percent or one-half of one percent for the county of Chautauqua;

(iii) [Eff. Nov. 30, 2017, pursuant to L.2015, c. 67, § 7. See, also, subpars. (iii), above.] the maximum rate referred to in section twelve hundred twenty-four of this article shall be calculated without reference to the following additional rates authorized in subparagraphs (i) and (ii) of this paragraph: one and one-half percent for the county of Allegany; one percent for the counties of Rensselaer, Erie, Cattaraugus, Wyoming, Ulster, Albany, Suffolk, Essex, Greene, Orleans, Franklin, Hamilton, Herkimer, Jefferson, Genesee, Columbia, Schuyler, Chenango, Monroe, Steuben, Chemung, Seneca, Livingston, Niagara, Yates, Tioga, Montgomery, Delaware, Wayne, Schoharie, Putnam, Clinton, St. Lawrence and Onondaga and the cities of Yonkers, Mount Vernon and New Rochelle; three-quarters of one percent for the counties of Dutchess, Lewis, and Orange; one percent and three-quarters of one percent or one-half of one percent for the county of Oneida; three-quarters of one percent and one-half of one percent for the county of Nassau; one-half of one percent and one-quarter of one percent and one-quarter of one percent for the city of White Plains; one-half or one percent for the county of Tompkins; three-eighths of one percent and five-eighths of one percent for the county of Rockland; one-half of one percent for the counties of Putnam and Schenectady; one-eighth of

one percent and three-eighths of one percent for the county of Ontario; one-half of one percent and one-half of one percent for the county of Sullivan; and three-quarters of one percent or one-half of one percent for the county of Chautauqua;

(iv) with respect to certain counties in the metropolitan commuter transportation district, if the county of Dutchess, the county of Orange or the county of Rockland withdraws from the metropolitan commuter transportation district pursuant to section twelve hundred seventy-nine-b of the public authorities law, such county is hereby authorized and empowered, in the alternative, to adopt and amend local laws, ordinances or resolutions imposing such taxes at the rate of five-eighths, seven-eighths, one and one-eighth, one and three-eighths, one and five-eighths, one and seven-eighths, two and one-eighth, two and three-eighths, two and five-eighths, two and seven-eighths, three and one-eighth or three and three-eighths percent if the revenues from a three-eighths percent rate of such tax are required by such local laws, ordinances or resolutions to be set aside for mass transportation purposes; all such taxes to be administered, collected and distributed by the commissioner as provided in subpart B of part III and in part IV of this article:

(a)(1) [Eff. until Dec. 1, 2015. See, also, par. (1), below.] Either, all of the taxes described in article twenty-eight of this chapter, at the same uniform rate, as to which taxes all provisions of the local laws, ordinances or resolutions imposing such taxes shall be identical, except as to rate and except as otherwise provided, with the corresponding provisions in such article twenty-eight, including the definition and exemption provisions of such article, so far as the provisions of such article twenty-eight can be made applicable to the taxes imposed by such city or county and with such limitations and special provisions as are set forth in this article. The taxes authorized under this subdivision may not be imposed by a city or county unless the local law, ordinance or resolution imposes such taxes so as to include all portions and all types of receipts, charges or rents, subject to state tax under sections eleven hundred five and eleven hundred ten of this chapter, except as otherwise provided. (i) Any local law, ordinance or resolution enacted by any city of less than one million or by any county or school district, imposing the taxes authorized by this subdivision, shall, notwithstanding any provision of law to the contrary, exclude from the operation of such local taxes all sales of tangible personal property for use or consumption directly and predominantly in the production of tangible personal property, gas, electricity, refrigeration or steam, for sale, by manufacturing, processing, generating, assembly, refining, mining or extracting; and all sales of tangible personal property for use or consumption predominantly either in the production of tangible personal property, for sale, by farming or in a commercial horse boarding operation, or in both; and, unless such city, county or school district elects otherwise, shall omit the provision for credit or refund contained in clause six of subdivision (a) or subdivision (d) of section eleven hundred nineteen of this chapter. (ii) Any local law, ordinance or resolution enacted by any city, county or school district, imposing the taxes authorized by this subdivision, shall omit the residential solar energy systems equipment exemption provided for in subdivision (ee), the commercial solar energy systems equipment exemption provided for in subdivision (ii) and the clothing and footwear exemption provided for in paragraph thirty of subdivision (a) of section eleven hundred fifteen of this chapter, unless such city, county or school district elects otherwise as to either such residential solar energy systems equipment exemption, such commercial solar energy systems equipment exemption or such clothing and footwear exemption.

(a)(1) [Eff. Dec. 1, 2015. See, also, par. (1), above.] Either, all of the taxes described in article twenty-eight of this chapter, at the same uniform rate, as to which taxes all provisions of the local laws, ordinances or resolutions imposing such taxes shall be identical, except as to rate and except as otherwise provided, with the corresponding provisions in such article twenty-eight, including the definition and exemption provisions of such article, so far as the provisions of such article twenty-eight can be made applicable to the taxes imposed by such city or county and with such limitations and special provisions as are set forth in this article. The taxes authorized under this subdivision may not be imposed by a city or county unless the local law, ordinance or resolution imposes such taxes so as to include all portions and all types of receipts, charges or rents, subject to state tax under sections eleven hundred five and eleven hundred ten of this chapter, except as otherwise provided. (i) Any local law, ordinance or resolution enacted by any city of less than one million or by any county or school district, imposing the taxes authorized by this subdivision, shall, notwithstanding any provision of law to the contrary, exclude from the operation of such local taxes all sales of tangible personal property for use or consumption directly and predominantly in the production of

tangible personal property, gas, electricity, refrigeration or steam, for sale, by manufacturing, processing, generating, assembly, refining, mining or extracting; and all sales of tangible personal property for use or consumption predominantly either in the production of tangible personal property, for sale, by farming or in a commercial horse boarding operation, or in both; and, unless such city, county or school district elects otherwise, shall omit the provision for credit or refund contained in clause six of subdivision (a) or subdivision (d) of section eleven hundred nineteen of this chapter. (ii) Any local law, ordinance or resolution enacted by any city, county or school district, imposing the taxes authorized by this subdivision, shall omit the residential solar energy systems equipment and electricity exemption provided for in subdivision (ee), the commercial solar energy systems equipment and electricity exemption provided for in subdivision (ii) and the clothing and footwear exemption provided for in paragraph thirty of subdivision (a) of section eleven hundred fifteen of this chapter, unless such city, county or school district elects otherwise as to either such residential solar energy systems equipment and electricity exemption, such commercial solar energy systems equipment and electricity exemption or such clothing and footwear exemption.

(2) A sale of tangible personal property to a person for use by him in performing the services of laundering, drycleaning, tailoring, weaving, pressing, shoe repairing and shoe shining, subject to the tax imposed under the authority of paragraph (1) of this subdivision, shall not be deemed a purchase for resale for purposes of the taxes imposed by article twenty-eight and pursuant to the authority of this article. The transitional provisions contained in section eleven hundred six shall apply to a tax imposed under the authority of clauses (A) or (B) of paragraph (1) of this subdivision in the same manner and to the same extent as applicable to the taxes imposed under subdivision (c) of section eleven hundred five except that an equivalent date shall be substituted to accord with the date when the tax imposed pursuant to the authority of such clause shall become effective.

(3)(i) Notwithstanding any other provision of law to the contrary but not with respect to cities subject to the provisions of section eleven hundred eight of this chapter, any city or county, except a county wholly contained within a city, may provide that the taxes imposed, pursuant to this subdivision, by such city or county on the retail sale or use of fuel oil and coal used for residential purposes, the retail sale or use of wood used for residential heating purposes, the sale, other than for resale, of propane (except when sold in containers of less than one hundred pounds), natural gas, electricity, steam and gas, electric and steam services used for residential purposes and the use of gas or electricity used for residential purposes may be imposed at a lower rate than the uniform local rate imposed pursuant to the opening paragraph of this section, as long as such rate is one of the rates authorized by such paragraph or such sale or use may be exempted from such taxes. Provided, however, such lower rate must apply to all such energy sources and services and at the same rate and no such exemption may be enacted unless such exemption applies to all such energy sources and services. The provisions of this subparagraph shall not apply to a sale or use of diesel motor fuel which involves a delivery at a filling station or into a repository which is equipped with a hose or other apparatus by which such fuel can be dispensed into the fuel tank of a motor vehicle.

(ii) The transitional provisions in subdivision (c) of section eleven hundred five-A shall apply to a change in rate or to an exemption adopted pursuant to the authority of this paragraph in the same manner and to the same extent as applicable under section eleven hundred five-A except that equivalent dates shall be substituted to accord with the date when the rate or exemption adopted pursuant to this paragraph shall become effective. The provisions in subdivisions (d) and (e) of section eleven hundred five-A shall apply so far as such provisions can be made applicable under this paragraph.

(iii) Notwithstanding the provisions of subdivision (d) of this section to the contrary, any local law, ordinance or resolution, enacted pursuant to the authority of this paragraph, (A) may be made applicable to the quarterly period ending February twenty-ninth, nineteen hundred eighty if a certified copy of such law, ordinance or resolution is mailed by registered mail to the state tax commission at its office in Albany on or before November twentieth, nineteen hundred seventy-nine, (B) may go into effect on January first, nineteen hundred eighty, if a certified copy of such law, ordinance or resolution is mailed by registered mail to the state tax commission at its office in Albany at least thirty days prior to such effective date and (C) may exempt from tax, effective October first, nineteen hundred eighty, the energy sources and services described in subparagraph (i) of this paragraph.

(iv) Notwithstanding any other provision of law, the one percent additional tax which Cattaraugus county is authorized to adopt pursuant to the opening paragraph of this section shall not be imposed on the retail sale or use of the energy sources and services described in subparagraph (i) of this paragraph.

(4) [Eff. until Dec. 1, 2015. See, also, par. (4), below.] Notwithstanding any other provision of law to the contrary, any local law enacted by any city of one million or more that imposes the taxes authorized by this subdivision (i) may omit the exception provided in subparagraph (ii) of paragraph three of subdivision (c) of section eleven hundred five of this chapter for receipts from laundering, drycleaning, tailoring, weaving, pressing, shoe repairing and shoe shining; (ii) may impose the tax described in paragraph six of subdivision (c) of section eleven hundred five of this chapter at a rate in addition to the rate prescribed by this section not to exceed two percent in multiples of one-half of one percent; (iii) shall provide that the tax described in paragraph six of subdivision (c) of section eleven hundred five of this chapter does not apply to facilities owned and operated by the city or an agency or instrumentality of the city or a public corporation the majority of whose members are appointed by the chief executive officer of the city or the legislative body of the city or both of them; (iv) shall not include any tax on receipts from, or the use of, the services described in paragraph seven of subdivision (c) of section eleven hundred five of this chapter; (v) shall provide that, for purposes of the tax described in subdivision (e) of section eleven hundred five of this chapter, "permanent resident" means any occupant of any room or rooms in a hotel for at least one hundred eighty consecutive days with regard to the period of such occupancy; (vi) may omit the exception provided in paragraph one of subdivision (f) of section eleven hundred five of this chapter for charges to a patron for admission to, or use of, facilities for sporting activities in which the patron is to be a participant, such as bowling alleys and swimming pools; (vii) may provide the clothing and footwear exemption in paragraph thirty of subdivision (a) of section eleven hundred fifteen of this chapter, and, notwithstanding any provision of subdivision (d) of this section to the contrary, any local law providing for such exemption or repealing such exemption, may go into effect on any one of the following dates: March first, June first, September first or December first; (viii) shall omit the exemption provided in paragraph forty-one of subdivision (a) of section eleven hundred fifteen of this chapter; (ix) shall omit the exemption provided in subdivision (c) of section eleven hundred fifteen of this chapter insofar as it applies to fuel, gas, electricity, refrigeration and steam, and gas, electric, refrigeration and steam service of whatever nature for use or consumption directly and exclusively in the production of gas, electricity, refrigeration or steam; (x) shall omit, unless such city elects otherwise, the provision for refund or credit contained in clause six of subdivision (a) or in subdivision (d) of section eleven hundred nineteen of this chapter; and (xi) shall provide that section eleven hundred five-C of this chapter does not apply to such taxes, and shall tax receipts from every sale, other than sales for resale, of gas service or electric service of whatever nature, including the transportation, transmission or distribution of gas or electricity, even if sold separately, at the rate set forth in clause one of subparagraph (i) of the opening paragraph of this section.

(4) [Eff. Dec. 1, 2015. See, also, par. (4), above.] Notwithstanding any other provision of law to the contrary, any local law enacted by any city of one million or more that imposes the taxes authorized by this subdivision (i) may omit the exception provided in subparagraph (ii) of paragraph three of subdivision (c) of section eleven hundred five of this chapter for receipts from laundering, drycleaning, tailoring, weaving, pressing, shoe repairing and shoe shining; (ii) may impose the tax described in paragraph six of subdivision (c) of section eleven hundred five of this chapter at a rate in addition to the rate prescribed by this section not to exceed two percent in multiples of one-half of one percent; (iii) shall provide that the tax described in paragraph six of subdivision (c) of section eleven hundred five of this chapter does not apply to facilities owned and operated by the city or an agency or instrumentality of the city or a public corporation the majority of whose members are appointed by the chief executive officer of the city or the legislative body of the city or both of them; (iv) shall not include any tax on receipts from, or the use of, the services described in paragraph seven of subdivision (c) of section eleven hundred five of this chapter; (v) shall provide that, for purposes of the tax described in subdivision (e) of section eleven hundred five of this chapter, "permanent resident" means any occupant of any room or rooms in a hotel for at least one hundred eighty consecutive days with regard to the period of such occupancy; (vi) may omit the exception provided in paragraph one of subdivision (f) of section eleven hundred five of this chapter for charges to a patron for admission to, or use of, facilities for sporting activities

in which the patron is to be a participant, such as bowling alleys and swimming pools; (vii) may provide the clothing and footwear exemption in paragraph thirty of subdivision (a) of section eleven hundred fifteen of this chapter, and, notwithstanding any provision of subdivision (d) of this section to the contrary, any local law providing for such exemption or repealing such exemption, may go into effect on any one of the following dates: March first, June first, September first or December first; (viii) shall omit the exemption provided in paragraph forty-one of subdivision (a) of section eleven hundred fifteen of this chapter; (ix) shall omit the exemption provided in subdivision (c) of section eleven hundred fifteen of this chapter insofar as it applies to fuel, gas, electricity, refrigeration and steam, and gas, electric, refrigeration and steam service of whatever nature for use or consumption directly and exclusively in the production of gas, electricity, refrigeration or steam; (x) shall omit, unless such city elects otherwise, the provision for refund or credit contained in clause six of subdivision (a) or in subdivision (d) of section eleven hundred nineteen of this chapter; (xi) shall provide that section eleven hundred five-C of this chapter does not apply to such taxes, and shall tax receipts from every sale, other than sales for resale, of gas service or electric service of whatever nature, including the transportation, transmission or distribution of gas or electricity, even if sold separately, at the rate set forth in clause one of subparagraph (i) of the opening paragraph of this section; (xii) shall omit, unless such city elects otherwise, the exemption for residential solar energy systems equipment and electricity provided in subdivision (ee) of section eleven hundred fifteen of this chapter; and (xiii) shall omit, unless such city elects otherwise, the exemption for commercial solar energy systems equipment and electricity provided in subdivision (ii) of section eleven hundred fifteen of this chapter. Any reference in this chapter or in any local law, ordinance or resolution enacted pursuant to the authority of this article to former subdivisions (n) or (p) of this section shall be deemed to be a reference to clauses (xii) or (xiii) of this paragraph, respectively, and any such local law, ordinance or resolution that provides the exemptions provided in such former subdivisions (n) and/or (p) shall be deemed instead to provide the exemptions provided in clauses (xii) and/or (xiii) of this paragraph.

(b)(1) [Eff. until Dec. 1, 2015. See, also, par. (1), below.] Or, one or more of the taxes described in subdivisions (b), (d), (e) and (f) of section eleven hundred five of this chapter, at the same uniform rate, including the transitional provisions in section eleven hundred six of this chapter covering such taxes, but not the taxes described in subdivisions (a) and (c) of section eleven hundred five of this chapter. Provided, further, that where the tax described in subdivision (b) of section eleven hundred five of this chapter is imposed, the compensating use taxes described in clauses (E), (G) and (H) of subdivision (a) of section eleven hundred ten of this chapter shall also be imposed. Provided, further, that where the taxes described in subdivision (b) of section eleven hundred five are imposed, such taxes shall omit the provision for refund or credit contained in subdivision (d) of section eleven hundred nineteen of this chapter with respect to such taxes described in such subdivision (b) of section eleven hundred five unless such city or county elects to provide such provision or, if so elected, to repeal such provision.

(b)(1) [Eff. Dec. 1, 2015. See, also, par. (1), above.] Or, one or more of the taxes described in subdivisions (b), (d), (e) and (f) of section eleven hundred five of this chapter, at the same uniform rate, including the transitional provisions in section eleven hundred six of this chapter covering such taxes, but not the taxes described in subdivisions (a) and (c) of section eleven hundred five of this chapter. Provided, further, that where the tax described in subdivision (b) of section eleven hundred five of this chapter is imposed, the compensating use taxes described in clauses (E), (G) and (H) of subdivision (a) of section eleven hundred ten of this chapter shall also be imposed. Provided, further, that where the taxes described in subdivision (b) of section eleven hundred five are imposed, such taxes shall omit: (A) the provision for refund or credit contained in subdivision (d) of section eleven hundred nineteen of this chapter with respect to such taxes described in such subdivision (b) of section eleven hundred five unless such city or county elects to provide such provision or, if so elected, to repeal such provision; (B) the exemption provided in paragraph two of subdivision (ee) of section eleven hundred fifteen of this chapter unless such county or city elects otherwise; and (C) the exemption provided in paragraph two of subdivision (ii) of section eleven hundred fifteen of this chapter, unless such county or city elects otherwise.

(2) In respect to the taxes described in such subdivisions (b), (d), (e) and (f) of section eleven hundred five of this chapter and in such clauses (E), (G) and (H) of subdivision (a) of section eleven hundred ten of this chapter and the transitional provisions in such section eleven hundred six covering those taxes, all provisions of a local law imposing any such tax, except as to rate and

except as otherwise provided herein, shall be identical with the corresponding provisions in such article twenty-eight of this chapter, including the definition and exemption provisions of such article, so far as the provisions of such article twenty-eight of this chapter can be made applicable to the taxes imposed by such city or county and with such limitations and special provisions as are set forth in this article; provided, however, that any local law enacted by any city of one million or more, imposing the taxes authorized by this subdivision, shall omit the exemption provided in subdivision (c) of section eleven hundred fifteen of this chapter and may omit the exception provided in paragraph (1) of subdivision (f) of section eleven hundred five of this chapter for charges to a patron for admission to, or use of, facilities for sporting activities in which such patron is to be a participant, such as bowling alleys and swimming pools. The transitional provisions contained in subdivision (d) of section eleven hundred six of this chapter shall apply in the same manner and to the same extent to a tax imposed by omitting the exception in paragraph (1) of subdivision (f) of section eleven hundred five of this chapter, as described in the preceding sentence, except that an equivalent date shall be substituted to accord with the date when the tax so imposed becomes effective. The tax described in any one of such subdivisions (b), (d), (e) and (f) of section eleven hundred five of this chapter, including the related transitional provisions in such section eleven hundred six of this chapter, and the taxes described in clauses (E), (G) and (H) of subdivision (a) of section eleven hundred ten of this chapter where the tax described in such subdivision (b) of section eleven hundred five of this chapter is imposed, may not be imposed by a city or county unless the local law, ordinance or resolution imposes such tax so as to include all portions and all types of receipts, charges or rents, as the case may be, subject to state tax under the applicable subdivision of section eleven hundred five of this chapter and uses subject to tax under the applicable provisions of section eleven hundred ten of this chapter where the tax described in subdivision (b) of section eleven hundred five of this chapter is imposed.

(3)(i) [Eff. until Dec. 1, 2015. See, also, subpar. (i), below.] Notwithstanding any other provision of law to the contrary but not with respect to cities subject to the provisions of section eleven hundred eight of this chapter, any city or county, except a county wholly contained within a city, may provide that the tax imposed, pursuant to this subdivision, by such city or county on the sale, other than for resale, of propane (except when sold in containers of less than one hundred pounds), natural gas, electricity, steam and gas, electric and steam services of whatever nature used for residential purposes and on the use of gas or electricity used for residential purposes may be imposed at a lower rate than the uniform local rate imposed pursuant to the opening paragraph of this section, as long as such rate is one of the rates authorized by such paragraph or such sale or use may be exempted from such taxes. Provided, however, such lower rate must apply to all such energy sources and services and at the same rate and no such exemption may be enacted unless such exemption applies to all such energy sources and services.

(3)(i) [Eff. Dec. 1, 2015. See, also, subpar. (i), above.] Notwithstanding any other provision of law to the contrary but not with respect to cities subject to the provisions of section eleven hundred eight of this chapter, any city or county, except a county wholly contained within a city, may provide that the tax imposed, pursuant to this subdivision, by such city or county on the sale, other than for resale, of propane (except when sold in containers of less than one hundred pounds), natural gas, electricity, steam and gas, electric and steam services of whatever nature used for residential purposes and on the use of gas or electricity used for residential purposes may be imposed at a lower rate than the uniform local rate imposed pursuant to the opening paragraph of this section, as long as such rate is one of the rates authorized by such paragraph or such sale or use may be exempted from such taxes. Provided, however, such lower rate must apply to all such energy sources and services and at the same rate and no such exemption, other than the exemption provided for in subdivision (ee) of section eleven hundred fifteen of this chapter, if such exemption is elected by such city or county, may be enacted unless such exemption applies to all such energy sources and services.

(ii) The transitional provisions in subdivision (c) of section eleven hundred five-A shall apply to a change in rate or to an exemption adopted pursuant to the authority of this paragraph in the same manner and to the same extent as applicable under section eleven hundred five-A except that equivalent dates shall be substituted to accord with the date when the rate or exemption adopted pursuant to this paragraph shall become effective. The provisions in subdivisions (d) and (e) of section eleven hundred five-A shall apply so far as such provisions can be made applicable under this paragraph.

(iii) Notwithstanding the provisions of subdivision (d) of this section to the contrary, any local law, ordinance or resolution enacted pursuant to the authority of this paragraph, (A) may be made applicable to the quarterly period ending February twenty-ninth, nineteen hundred eighty if a certified copy of such law, ordinance or resolution is mailed by registered mail to the state tax commission at its office in Albany on or before November twentieth, nineteen hundred seventy-nine, (B) may go into effect on January first, nineteen hundred eighty, if a certified copy of such law, ordinance or resolution is mailed by registered mail to the state tax commission at its office in Albany at least thirty days prior to such effective date and (C) may exempt from tax, effective October first, nineteen hundred eighty; the energy sources and services described in subparagraph (i) of this paragraph.

(4) Notwithstanding any provision of this article to the contrary, a county, city or school district which, pursuant to the authority of this article, imposes the tax described in subdivision (b) of section eleven hundred five of this chapter without also imposing all of the other taxes described in subdivision (a) of this section shall not be authorized to impose the sales tax on prepaid telephone calling service described in subparagraph (D) of paragraph one of subdivision (b) of such section eleven hundred five or the compensating use tax described in clause (G) of subdivision (a) of section eleven hundred ten of this chapter; and any reference in this article to the tax described in such subdivision (b) of section eleven hundred five and any reference in this article to the tax described in such clause (G) of subdivision (a) of section eleven hundred ten shall be deemed not to include the sales tax on prepaid telephone calling service or the compensating use tax described in such clause (G) of subdivision (a) of section eleven hundred ten, in cases where the tax described in subdivision (b) of such section eleven hundred five is imposed by a county, city or school district which does not also impose all of the other taxes described in subdivision (a) of this section.

(c) Notwithstanding the prior provisions of this section, where a city has, pursuant to section twelve hundred twenty-four of this article, pre-empted the right to impose any of the taxes described in subdivisions (b), (d), (e) and (f) of section eleven hundred five of this chapter by imposing one or more of such taxes, and, if the taxes described in such subdivision (b) of section eleven hundred five of this chapter are imposed, the compensating use taxes described in clauses (E), (G) and (H) of subdivision (a) of section eleven hundred ten of this chapter, as provided for in subdivision (b) of this section, the county in which such city is located may still impose those taxes authorized under subdivision (a) or (b) of this section not pre-empted by such city. Within areas in such county but outside of such city, the county shall continue to be authorized and empowered to impose the taxes as authorized in subdivisions (a) and (b) of this section, without any diminution in the county's right to impose such taxes in areas outside such city.

(d) [Eff. until Dec. 1, 2015. See, also, subd. (d), below.] A local law, ordinance or resolution imposing any tax pursuant to this section, increasing or decreasing the rate of such tax, repealing or suspending such tax, exempting from such tax the energy sources and services described in paragraph three of subdivision (a) or of subdivision (b) of this section or changing the rate of tax imposed on such energy sources and services or providing for the credit or refund described in clause six of subdivision (a) of section eleven hundred nineteen of this chapter must go into effect only on one of the following dates: March first, June first, September first or December first; provided, that a local law, ordinance or resolution providing for the exemption described in paragraph thirty of subdivision (a) of section eleven hundred fifteen of this chapter or repealing any such exemption or a local law, ordinance or resolution providing for a refund or credit described in subdivision (d) of section eleven hundred nineteen of this chapter or repealing such provision so provided must go into effect only on March first. No such local law, ordinance or resolution shall be effective unless a certified copy of such law, ordinance or resolution is mailed by registered or certified mail to the commissioner at the commissioner's office in Albany at least ninety days prior to the date it is to become effective. However, the commissioner may waive and reduce such ninety-day minimum notice requirement to a mailing of such certified copy by registered or certified mail within a period of not less than thirty days prior to such effective date if the commissioner deems such action to be consistent with the commissioner's duties under section twelve hundred fifty of this article and the commissioner acts by resolution. Where the restriction provided for in section twelve hundred twenty-three of this article as

to the effective date of a tax and the notice requirement provided for therein are applicable and have not been waived, the restriction and notice requirement in section twelve hundred twenty-three of this article shall also apply.

(d) [Eff. Dec. 1, 2015. See, also, subd. (d), above.] A local law, ordinance or resolution imposing any tax pursuant to this section, increasing or decreasing the rate of such tax, repealing or suspending such tax, exempting from such tax the energy sources and services described in paragraph three of subdivision (a) or of subdivision (b) of this section or changing the rate of tax imposed on such energy sources and services or providing for the credit or refund described in clause six of subdivision (a) of section eleven hundred nineteen of this chapter, or electing or repealing the exemption for residential solar equipment and electricity in subdivision (ee) of section eleven hundred fifteen of this article, or the exemption for commercial solar equipment and electricity in subdivision (ii) of section eleven hundred fifteen of this article must go into effect only on one of the following dates: March first, June first, September first or December first; provided, that a local law, ordinance or resolution providing for the exemption described in paragraph thirty of subdivision (a) of section eleven hundred fifteen of this chapter or repealing any such exemption or a local law, ordinance or resolution providing for a refund or credit described in subdivision (d) of section eleven hundred nineteen of this chapter or repealing such provision so provided must go into effect only on March first. No such local law, ordinance or resolution shall be effective unless a certified copy of such law, ordinance or resolution is mailed by registered or certified mail to the commissioner at the commissioner's office in Albany at least ninety days prior to the date it is to become effective. However, the commissioner may waive and reduce such ninety-day minimum notice requirement to a mailing of such certified copy by registered or certified mail within a period of not less than thirty days prior to such effective date if the commissioner deems such action to be consistent with the commissioner's duties under section twelve hundred fifty of this article and the commissioner acts by resolution. Where the restriction provided for in section twelve hundred twenty-three of this article as to the effective date of a tax and the notice requirement provided for therein are applicable and have not been waived, the restriction and notice requirement in section twelve hundred twenty-three of this article shall also apply.

(e) Certified copies of any local law, ordinance or resolution described in subdivision (d) of this section shall also be filed with the city or county clerk, the secretary of state and the state comptroller within five days after the date it is enacted. Certified copies of any other local law, ordinance or resolution enacted pursuant to this section shall be filed with the state tax commission, the city or county clerk, the secretary of state and the state comptroller within five days after the date it is enacted.

(f) On the first day of the first month following the month in which a municipal assistance corporation is created under article ten of the public authorities law, any taxes imposed pursuant to this section by the city in aid of which such corporation was created and, except as hereinafter provided for in subdivisions (h) and (j) of this section, the power of such city to adopt and amend local laws, ordinances or resolutions imposing taxes pursuant to the authority of such section shall, notwithstanding any provision of this article to the contrary, be suspended until the later of July first, two thousand eight, or the last day of the month in which all the notes and bonds of such municipal assistance corporation shall have been fully paid and discharged together with interest thereon and interest on unpaid installments of interest.

(g) All of the enabling act provisions, which authorized the imposition of the taxes suspended pursuant to this section, the local laws, ordinances, and resolutions imposing such taxes, any regulations promulgated with respect to such taxes, including the provisions with respect to assessment, payment, determination, collection and refund of such taxes, requirements for filing returns, preservation of records and disposition of revenue shall continue in full force and effect with respect to all such taxes accrued up to the effective date of such suspension.

(h) Notwithstanding the provisions of subdivision (f) of this section, any city having a population of one million or more in which a municipal assistance corporation is created under article ten of the public authorities law shall continue to be authorized and empowered to adopt and amend local laws, imposing taxes, at a rate not to exceed four percent on the receipts of sales from the services of laundering, dry-cleaning, tailoring, weaving, pressing, shoe repairing and shoe shining, and charges to a patron

for admission to, or use of, facilities for sporting activities in which such patron is to be a participant such as bowling alleys and swimming pools. Such taxes shall be administered, collected and distributed by the state tax commission as provided in subpart B of part III and in part IV of this article.

(i) On the first day of the first month following the month in which the taxes provided for in section eleven hundred seven of this chapter are terminated, the suspension provided for in subdivision (f) of this section shall terminate and the sales and compensating use taxes imposed by a city having a population of one million or more immediately prior to the effective date of the suspension shall go into full force and effect, provided that the resumed taxes, and any local law imposing those taxes, shall incorporate amendments to this article and article twenty-eight of this chapter so that the resumed taxes are, except as otherwise provided by law, identical to the taxes authorized to be imposed by the city.

(j) Notwithstanding the provisions of subdivision (f) of this section, the city of Troy shall continue to be authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing taxes pursuant to the authority of this section during the period that (i) the municipal assistance corporation for the city of Troy created under article ten of the public authorities law is in existence, and (ii) pursuant to section two of chapter one hundred eighty-seven of the laws of nineteen hundred ninety-five, as it may be amended, the tax described in section eleven hundred eight of this chapter is not imposed in such city.

(k) Repealed by L.2010, c. 57, pt. GG, § 4, eff. Oct. 1, 2010.

(l) Repealed by L.2009, c. 57, pt. S-1, § 38, eff. Sept. 1, 2009.

(m) Taxes imposed on native American nation or tribe lands. Where a non-native American person purchases, for such person's own consumption, any retail sale item on native American nation or tribe land recognized by the federal government and reservation land recognized as such by the state of New York, the commissioner shall promulgate rules and regulations necessary to implement the collection of sales, excise and use taxes on such retail sale items.

(n) [Repealed by L.2015, c. 59, pt. Z, § 5, eff. Dec. 1, 2015.] Notwithstanding any other provision of state or local law, ordinance or resolution to the contrary:

(1) Any city having a population of one million or more in which the taxes imposed by section eleven hundred seven of this chapter are in effect, acting through its local legislative body, is hereby authorized and empowered to elect to provide the same exemptions from such taxes as the residential solar energy systems equipment exemption from state sales and compensating use taxes described in subdivision (ee) of section eleven hundred fifteen of this chapter by enacting a resolution in the form set forth in paragraph two of this subdivision; whereupon, upon compliance with the provisions of subdivisions (d) and (e) of this section, such enactment of such resolution shall be deemed to be an amendment to such section eleven hundred seven and such section eleven hundred seven shall be deemed to incorporate such exemptions as if they had been duly enacted by the state legislature and approved by the governor.

(2) Form of Resolution: Be it enacted by the (insert proper title of local legislative body) as follows:

Section one. Receipts from sales of and consideration given or contracted to be given for, or for the use of, property and services exempt from state sales and compensating use taxes pursuant to subdivision (ee) of section 1115 of the tax law shall also be exempt from sales and compensating use taxes imposed in this jurisdiction.

Section two. This resolution shall take effect September 1, (insert the year, but not earlier than the year 2005) and shall apply to sales made, services rendered and uses occurring on and after that date in accordance with the applicable transitional provisions in sections 1106, 1216 and 1217 of the New York tax law.

(o) Notwithstanding any other provision of state or local law, ordinance or resolution to the contrary: any city having a population of one million or more in which the taxes imposed by section eleven hundred seven of this chapter are in effect, acting through its local legislative body, is hereby authorized and empowered to elect to exempt from such taxes, or reduce the rate of such taxes on, the same residential energy sources and services, in the same manner as described in subparagraph (i) of paragraph three of subdivision (a) of this section, by enacting a local law or resolution in the form prescribed by the commissioner pursuant to section twelve hundred fifty-seven of this article; whereupon, upon compliance with the provisions of subdivisions (d) and (e) of this section, such enactment of such local law or resolution shall be deemed to be an amendment to section eleven hundred seven of this chapter and such section eleven hundred seven shall be deemed to incorporate such exemption of or reduced rate on such energy sources and services as if it had been duly enacted by the state legislature and approved by the governor.

(p) [Repealed by L.2015, c. 59, pt. Z, § 5, eff. Dec. 1, 2015.] Notwithstanding any other provision of state or local law, ordinance or resolution to the contrary:

(1) Any city having a population of one million or more is hereby authorized and empowered to elect to provide the same exemptions from such taxes as the commercial solar energy systems equipment exemption from state sales and compensating use taxes described in subdivision (ii) of section eleven hundred fifteen of this chapter by enacting a resolution in the form set forth in paragraph two of this subdivision.

(2) Form of Resolution: Be it enacted by the (insert proper title of local legislative body) as follows:

Section one. Receipts from sales of and consideration given or contracted to be given for, or for the use of, property and services exempt from state sales and compensating use taxes pursuant to subdivision (ii) of section 1115 of the tax law shall also be exempt from sales and compensating use taxes imposed in this jurisdiction.

Section two. This resolution shall take effect (choose one) January 1, 2013 or September 1, (insert any year after 2012) and shall apply to sales made, services rendered and uses occurring on and after that date in accordance with the applicable transitional provisions in sections 1106, 1216 and 1217 of the New York tax law.

Credits

(Added L.1965, c. 93, § 2. Amended L.1965, c. 94, §§ 2, 3; L.1966, c. 396, § 1; L.1966, c. 962, § 14; L.1968, c. 300, § 1; L.1969, c. 288, § 1; L.1971, c. 405, § 1; L.1974, c. 368, § 1; L.1974, c. 851, § 4; L.1975, c. 168, § 168, § 4; L.1975, c. 871, § 4; L.1976, c. 506, § 3; L.1979, c. 745, §§ 1, 2; L.1979, c. 746, §§ 1 to 3; L.1983, c. 18, § 18; L.1984, c. 441, § 1; L.1984, c. 902, § 1; L.1984, c. 985, § 2; L.1985, c. 933, §§ 2, 3; L.1986, c. 222, § 1; L.1986, c. 574, § 2; L.1986, c. 669, § 6; L.1986, c. 670, § 2; L.1986, c. 686, § 24; L.1986, c. 907, § 1; L.1988, c. 1, § 1; L.1988, c. 261, § 96; L.1988, c. 410, § 1; L.1988, c. 525, § 56; L.1989, c. 3, § 1; L.1989, c. 241, § 92; L.1989, c. 262, § 2; L.1989, c. 376, § 2; L.1990, c. 8, § 1; L.1990, c. 190, § 186; L.1990, c. 345, § 1; L.1990, c. 393, § 1; L.1990, c. 769, § 1; L.1991, c. 3, § 1; L.1991, c. 166, § 21; L.1991, c. 271, § 2; L.1991, c. 272, § 8; L.1991, c. 273, § 2; L.1992, c. 2, § 1; L.1992, c. 531, § 1; L.1992, c. 574, § 1; L.1992, c. 617, § 1; L.1992, c. 633, § 1; L.1992, c. 638, § 2; L.1992, c. 713, § 12; L.1992, c. 718, § 1; L.1992, c. 719, § 1; L.1992, c. 720, § 1; L.1992, c. 721, § 1; L.1993, c. 3, § 1; L.1993, c. 4, § 1; L.1993, c. 6, § 1; L.1993, c. 7, § 1; L.1993, c. 37, § 1; L.1993, c. 72, § 1; L.1993, c. 265, § 17; L.1993, c. 290, § 1; L.1993, c. 298, § 1; L.1993, c. 316, § 1;

McKinney's Consolidated Laws of New York Annotated
Tax Law (Refs & Annos)
Chapter Sixty. Of the Consolidated Laws
Article 29. Taxes Authorized for Cities, Counties and School Districts (Refs & Annos)
Part IV. Disposition of Revenues (Refs & Annos)

McKinney's Tax Law § 1262-c

§ 1262-c. Allocation of revenue from sales and use taxes to
villages wholly or partially contained within Broome county

Currentness

Notwithstanding any other provision of the tax law to the contrary, the county legislature of Broome county shall have the authority to adopt a method for dividing the sales and use tax revenues allocated to a town between any village or villages located wholly or partially within the town and to the area outside of villages based on either population or full valuation of real property or on any combination of these two factors.

Credits

(Added L.1975, c. 40, § 1.)

McKinney's Tax Law § 1262-c, NY TAX § 1262-c
Current through L.2015, chapters 1 to 235.