



## COUNTY OF DUTCHESS

MARCUS J. MOLINARO  
COUNTY EXECUTIVE

### MEMORANDUM

To: Robert Rolison, County Legislature Chairman, & All Legislators  
From: Marcus Molinaro, County Executive  
Date: April 8, 2014  
Re: **Resolution 2014106**

We have made clear that Dutchess County, like nearly every county across the state, needs relief from the burden of state and federal mandates. No other state in the nation imposes so many programs, so much spending and so many obstacles on county governments. With 70% of our budget – nearly \$300 million – going to pay for state and federal programs, the time has come for a wholesale reform from Albany. Because county taxpayers are forced to pay for Federal and State spending, critical local services are being crowded out or even eliminated and local taxes are substantially inflated.

Thanks to state Senator Greg Ball and Assemblywoman Didi Barrett, we have secured partial, one-time relief from increased mental health demands due to the closure of state psychiatric facilities in our county over the last few years. This assistance enables us to repeal the sales tax on residential energy sources.

Becoming the 56<sup>th</sup> community to impose this sales tax was not our preference but it was our decision, necessary to balance the 2014 county budget, and now it is our decision to repeal it. I thank those who made the tough decisions with us and helped us to facilitate the state aid necessary to eliminate this tax. We have listened to our constituents and now keep our promise to repeal this tax upon receipt of aid from Albany.

However, without annual reoccurring relief from state spending or the revenue from the repeal of this sales tax exemption, we will be forced to cut critical services going into the 2015 budget. As we do so, we will also continue our fight for mandate relief. In the weeks ahead, we will expose the burden, the redundancies, the ridiculous, and the injustices that local governments shoulder because Albany won't take responsibility and pay for those programs and services they mandate us to provide.

With that I return this resolution signed without delay so that we may notify the state Department of Taxation & Finance of our intent to stop collecting this tax on the first possible day available to us, June 1<sup>st</sup>.

  
  
**AS DIRECTED  
BY NYS.**

RESOLUTION NO. 2014106

RE: LEGISLATURE OF THE COUNTY OF DUTCHESS, EXEMPTING RESIDENTIAL ENERGY SOURCES AND SERVICES FROM SALES AND COMPENSATING USE TAXES PURSUANT TO THE AUTHORITY OF ARTICLE 29 OF THE TAX LAW OF THE STATE OF NEW YORK AND REPEALING RESOLUTION NO. 2013341 OF 2013 WHICH WOULD HAVE REINSTATED THAT EXEMPTION AT A FUTURE DATE

Legislators ROLISON, FLESLAND, BOLNER, BORCHERT, HORTON, HUTCHINGS, INCORONATO, KELSEY, MICCIO, NESBITT, PULVER, ROMAN, SAGLIANO, SERINO, SURMAN, THOMES, WEISS, JETER-JACKSON and JOHNSON offer the following and move its adoption:

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

SECTION 1. Resolution No. 2013341 of 2013 is hereby REPEALED.

SECTION 2. Section six of Resolution No. 598 of 1975, imposing sales and compensating use taxes, as amended, is amended by adding a new subdivision (h) to read as follows:

(h) Receipts from the sale of energy sources and services and the use of such sources and services shall be exempt from the taxes imposed by this resolution, as authorized by paragraph three of subdivision (a) of section 1210 of the New York Tax Law.

SECTION 3. This act shall take effect June 1, 2014.

APPROVED

  
MARCUS J. MOLINARO  
COUNTY EXECUTIVE

Date 4/8/2014

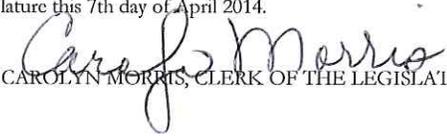
STATE OF NEW YORK

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 7th day of April 2014, 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 7th day of April 2014.

  
CAROLYN MORRIS, CLERK OF THE LEGISLATURE