

**Supporting Governor Cuomo's Proposed Amendment To Article 29 Of The Tax Law, Allowing A Local Sales Tax Extension By Vote Of The Local Governing Body And Urging The New York State Legislature To Act Upon And Approve Such Amendment**

Referred to: The Laws and Rules, Governmental Services Committee (Chairman Roberts and Legislators Donaldson, Fabiano, Loughran, Maio, Robert Parete and Ronk) and The Ways and Means Committee (Chairman Gerentine and Legislators Gregorius, Harris, Maio, Maloney, Provenzano and Rodriguez)

Legislators Provenzano, Rodriguez, Gregorius, Aiello, Belfiglio, Bernardo, Fabiano, Gerentine, Harris, Lopez, Maio, Maloney, Roberts, Ronk, and Wawro offer the following:

WHEREAS, Governor Andrew Cuomo has recognized the need to address the current local sales tax extension process, which ultimately requires the New York State Senate and Assembly to each pass companion bills every two years in order for sales tax rates to remain at the current level; and

WHEREAS, the collection of sales tax is an important revenue source for counties across New York State to protect property tax payers and ensure the provision of essential services; and

WHEREAS, the Governor has proposed legislation to the State Legislature that would allow a county to continue and maintain its current sales tax rate upon a simple majority vote of its governing body; and

WHEREAS, in an environment in which counties must continue to meet the financial burdens associated with unfunded or under-funded state mandates, the current process does not allow county leaders to make reliable multi-year financial projections which in turn, affects their ability to responsibly plan their budgets; and

WHEREAS, the current process removes authority from the governing bodies of the counties and does not allow them to fulfill their duties to adopt policies and appropriate funds accordingly, and negates and essentially removes the long-embraced notion of "Home Rule" by local governments; and

WHEREAS, the New York State Senate embraced this amendment by passing Senate Bill No. S.3812, and a same-as bill, A.7713, has recently been introduced in the New York State Assembly; and

WHEREAS, the Governor's proposed amendment to Article 29 of the Tax Law, as introduced, is attached as Exhibit 'A'; and

**Resolution No. 218      July 23, 2013**

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WHEREAS, the passage of the attached amendment will benefit counties across New York State, and will allow their leaders the ability to make sound financial and budgetary projections; now, therefore, be it

RESOLVED, that the Ulster County Legislature hereby supports Governor Cuomo's proposal as set forth in his proposed 2013-2014 Budget, allowing local governments to extend existing sales tax rates without legislative approval, and urges the New York State Assembly to join the New York State Senate and pass legislation (A.7713) amending Article 29 of the Tax Law which would allow counties that currently impose a sales tax in addition to the statutory rate of 3% to continue to do so with the approval of a majority of members of its governing body, and without the need for state legislation,

and moves its adoption.

ADOPTED BY THE FOLLOWING VOTE:

AYES: 20            NOES: 3  
(Noes: Legislators John Parete, Richard Parete  
and Robert Parete)  
(Legislator Robert Parete arrived at 7:45 PM)

Passed Committee: Ways and Means on July 16, 2013

Passed Committee: Laws and Rules, Governmental Services on July 22, 2013

FINANCIAL IMPACT:  
NONE

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STATE OF NEW YORK

ss:

COUNTY OF ULSTER

This is to certify that I, the undersigned Clerk of the Legislature of the County of Ulster 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 23<sup>rd</sup> Day of July, 2013, and that the same is a true and correct transcript of said resolution and of the whole thereof.

IN WITNESS WHEREOF, I have hereunto set my hand and seal of the County of Ulster this 24<sup>th</sup> Day of July in the year Two Thousand and Thirteen.

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