## Resolution No. 298 September 15, 2020

# Authorizing The Chair Of The Ulster County Legislature To Execute An Extension Of The Sales Tax Agreement With The City Of Kingston

Referred to: The Ways and Means Committee (Chairwoman Archer and Legislators Bartels, Gavaris, Haynes, Maio, Ronk, and Walter)

Chairwoman of the Ways and Means Committee, Lynn Archer, and Deputy Chair Kenneth J. Ronk, Jr. offer the following:

WHEREAS, Articles 28 and 29 of the Tax Law of the State of New York authorize municipalities to impose certain taxes on retail sales and other similar transactions and compensating use taxes; and

WHEREAS, there have been negotiations between Ulster County and the City of Kingston regarding an agreement pertaining to sales tax distribution; and

WHEREAS, there is currently a sales tax agreement between Ulster County and the City of Kingston with an effective date of March 1, 2016, and which expires on February 28, 2021 and; and

WHEREAS, an agreement for the term March 1, 2021 through February 28, 2026 has been proposed and is attached hereto as Exhibit A and incorporated herein by reference; and

WHEREAS, the proposed agreement is subject to the final approval of the New York State Comptroller; now, therefore, be it

RESOLVED, that the Ulster County Legislature hereby approves the agreement between the County of Ulster and the City of Kingston providing for the distribution and allocation of sales tax to the municipalities for a term of five years, commencing March 1, 2021 and ending February 28, 2026, in the form attached hereto as Exhibit A and incorporated herein by reference, or as modified with the approval of the County Attorney; and, be it further

RESOLVED, that upon receipt of net sales tax collections by the County, the Ulster County Commissioner of Finance shall within seven (7) business days, allocate and disburse to the City of Kingston its proportionate share of sales tax; and, be it further

RESOLVED, that in accordance with Section 1262 (c) of New York State Tax Law, the Ulster County Commissioner of Finance shall allocate and disburse to the towns within Ulster County their proportionate share of sales tax on a quarterly basis; and, be it further

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RESOLVED, that the Chair of the Ulster County Legislature is hereby authorized and directed to execute the above-mentioned agreement and any other documents necessary for implementation on behalf of Ulster County,

and move its adoption.

#### ADOPTED AS AMENDED BY THE FOLLOWING VOTE:

AYES: 22 NOES: 0 (Absent: Legislator Fabiano)

Passed Committee: Ways and Means on September 8, 2020

#### FINANCIAL IMPACT:

\$ 18,641,406 – 2020 BUDGETED SALES TAX FOR CITY AND TOWNS \$ 109,920,017– 2020 BUDGETED SALES TAX FOR COUNTY

Legislator Petit motioned, seconded by Legislator Ronk, to amend the Agreement to insert additional language as indicated in bold font as appended.

#### MOTION ADOPTED BY THE FOLLOWING VOTE:

AYES: 22 NOES: 0 (Absent: Legislator Fabiano)

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STATE OF NEW YORK

ss:

COUNTY OF ULSTER

I, the undersigned Clerk of the Legislature of the County of Ulster, hereby certify that the foregoing resolution is the original resolution adopted by the Ulster County Legislature on the 15<sup>th</sup> Day of September in the year Two Thousand Twenty, and said resolution shall remain on file in the office of said clerk.

IN WITNESS WHEREOF, I have hereunto set my hand and seal of the County of Ulster this  $17^{th}$  Day of September in the year Two Thousand Twenty.

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

Submitted to the County Executive this 17<sup>th</sup> Day of September, 2020.

Approved by the County Executive this 22<sup>nd</sup> Day of September, 2020.

|s| Victoria A. Fabella Victoria A. Fabella, Clerk Ulster County Legislature |s| Patrick K. Ryan Patrick K. Ryan, County Executive