

Resolution No. 433 September 20, 2022

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, By Amending Resolution No. 286 Of 1969 Adopted February 13, 1969, As Amended On Various Occasions

Referred to: The Ways and Means Committee (Chairman Gavaris and Legislators Cahill, Fabiano, Ronk, and Walter)

Legislators Laura Petit, Joe Maloney and Phil Erner offer the following:

WHEREAS, said Resolution No. 286 of 1969 has been amended on various occasions, including by Resolution No. 164 adopted July 8, 1971, Resolution No. 18 adopted February 8, 1973, Resolution No. 211 adopted June 10, 1976, Resolution No. 445 adopted December 14, 1976, Resolution No. 183 adopted August 12, 1993, Resolution No. 211 adopted August 10, 1995, Resolution No. 240 adopted August 14, 1997, Resolution No. 245 adopted August 12, 1999, Resolution No. 260 adopted August 22, 2001, Resolution No. 218 adopted July 30, 2003, Resolution No. 246 adopted August 31, 2005, Resolution No. 272 adopted July 31, 2007, Resolution No. 247 adopted August 12, 2009, Resolution No. 177 adopted August 16, 2011, Resolution No. 9 adopted January 23, 2014, Resolution No. 397 adopted November 18, 2014, Resolution No. 321 adopted August 18, 2015, Resolution No. 338 adopted August 15, 2017, Resolution No. 278 adopted August 18, 2020, and Resolution No. 169 adopted April 19, 2022; and

WHEREAS, the County has the authority to provide an exemption from sales and compensating use taxes for certain clothing and footwear, pursuant to the authority of Article 29 of the Tax Law of the State of New York; now, therefore be it

RESOLVED, by the Ulster County Legislature, that Resolution No. 286 of 1969 as amended be further amended as follows:

SECTION 1. Resolution No. 286, of 1969, as amended, is amended by adding a new paragraph (13) to Section 6 to read as follows:

(13). Clothing and footwear described in paragraph (30) of subdivision (a) of section 1115 of the New York Tax Law.

SECTION 2. Effective date.

This resolution shall take effect on March 1, 2023, and shall apply in accordance with applicable transitional provisions of the New York Tax Law.

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and, be it further

RESOLVED, that the Clerk of the Ulster County Legislature be and hereby is directed to transmit by certified mail, return receipt requested, a certified copy of this resolution as adopted bearing the Clerk's raised seal to:

Office of Counsel
New York State Department of Taxation and Finance
Building 9, Room 228
W.A. Harriman State Campus Albany, New York 12227

and, be it further

RESOLVED, that the Clerk of the Ulster County Legislature be, and hereby is, directed to file certified copies of the enactment with the Secretary of State, the State Comptroller and the Ulster County Clerk, within five days of enactment, pursuant to section 1210(e) of the Tax Law,

and move its adoption.

ADOPTED BY THE FOLLOWING VOTE:

AYES:

NOES:

Passed Committee: Ways and Means on September 13, 2022

FINANCIAL IMPACT:

APPROXIMATELY \$8,000,000.00 – ANTICIPATED DECREASE COUNTY SALES TAX REVENUE

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Legislator Petit motioned, seconded by Legislator Erner, to refer the resolution back to the Ways and Means Committee.

MOTION ADOPTED BY THE FOLLOWING VOTE:

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

REFERRED BACK TO WAYS AND MEANS COMMITTEE