

Election Of A Cents Per Gallon Rate Of Sales And Compensating Use Taxes On Motor Fuel And Diesel Motor Fuel, In Lieu Of The Percentage Rate Of Such Taxes, Pursuant To The Authority Of Article 29 Of The Tax Law Of The State Of New York By Amending Resolution No. 286 Of 1968 Adopted February 13, 1969 Which Said Resolution Was Amended By Resolution No. 245 Adopted August 12, 1999 And Further Amended By Resolution No. 18 Adopted February 8, 1973, And Further Amended By Resolution No. 211 Adopted June 10, 1976, And Further Amended By Resolution No. 445 Adopted December 14, 1976, And Which Said Resolution Was Further Amended By Resolution No. 183, Adopted August 12, 1993, And Amended Further By Resolution No. 211 Of August 10, 1995, And Amended Further By Resolution No. 240 Of August 14, 1997, And Further Amended By Resolution No. 245 Of August 12, 1999, And Further Amended By Resolution No. 260 Of August 22, 2001, And Further Amended By Resolution No. 218 Of July 30, 2003

Legislators Aiello, Alfonso, Busick, Cummings, Every, Fabiano, Felicello, Gerentine, Harris, McAfee, Noonan and Roberti offer the following:

WHEREAS, Resolution No. 286 of 1968 imposed taxes on sale and use of tangible personal property, and on various charges and services as set forth therein, and

WHEREAS, said Resolution No. 286 of 1968 has been amended on various occasions, as set forth in the title of this resolution, and

WHEREAS, the County has received authority to elect a cents per gallon rate of sales and compensating use taxes on motor fuel and diesel motor fuel, in lieu of the percentage rate of such taxes, pursuant to the authority of Article 29 of the Tax Law of the State of New York.

RESOLVED, that Resolution No. 286 of 1968 as amended, be further amended as follows:

SECTION 1. Resolution No. 286, of 1968, as amended, is amended by adding a new section 4-B to read as follows:

Section 4-B. Cents per gallon rate of sales and compensating use taxes on motor fuel and diesel motor fuel.

Notwithstanding any provision of this enactment to the contrary, in lieu of the percentage rate of sales and compensating use taxes imposed on receipts from the

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retail sale of and consideration given or contracted to be given for, or for the use of, motor fuel and diesel motor fuel, such taxes shall be imposed at a rate of cents per gallon of such motor fuel or diesel motor fuel, in the manner prescribed by subdivision (m) of section 1111 of the New York Tax Law, provided that, for purposes of calculating the cents per gallon rate of tax, such receipts or consideration shall be limited to TWO (\$2.00) dollars per gallon of either such fuel. Provided that, if the average price of such fuels changes as described in such subdivision (m) of section 1111 of the Tax Law, the Commissioner of Taxation and Finance shall adjust the cents per gallon tax rate on such fuels in the manner prescribed in such subdivision (m) of section 1111 of the Tax Law.

SECTION 2. This resolution shall take effect July 1, 2006, and

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: Christopher C. O'Brien, Esq., Deputy Commissioner and Counsel, New York State Department of Taxation and Finance, Building 9, Room 223, WA Harriman State Campus, Albany, New York 12227, and

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,

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and moves its adoption.

ADOPTED BY THE FOLLOWING VOTE:

AYES:

NOES:

FINANCIAL IMPACT:
SEE ATTACHED

0626

RULED OUT OF ORDER