

County of Jefferson
Office of the County Administrator



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April 27, 2022

To: The Honorable Members of the Board of Legislators

In accordance with Section 152 of County Law, this shall serve as notice that a ***Special Session of the Board of Legislators will be held on Friday, April 29, 2022 at 12:00 p.m.*** in the Chambers of the Board of Legislators, 195 Arsenal Street, Watertown, NY.

The item to be considered IS:

1. Resolution No. 159 Electing 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.

If you need additional information relative to the Board Session agenda item, please feel free to contact me.

Sincerely,



Robert F. Hagemann, III
Clerk of the Board

RFH:jdj

Enc.

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. 159

Electing 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 Legislator: Daniel R. McBride

Whereas, The New York State Legislature amended NYS Tax Law §1111 as part of the 2022 State budget to allow the imposition of a cents per gallon rate of compensating use tax on gasoline and diesel motor fuel, subject to a maximum amount of consideration, and

Whereas, Enacting a cents per gallon form of compensating use tax, limited by a maximum amount of consideration, will result in a reduction in consumer cost for motor fuels, especially during times when the price of said fuel increases due to market forces, and

Whereas, The Board of Legislators desires to exercise its discretion to adopt a cents per gallon method of computation for motor fuel to benefit the people of Jefferson County, and

NOW, THEREFORE, BE IT RESOLVED, as follows:

SECTION 1. Resolution No. 113 of 1965, 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 retail sale of and consideration given or contracted to be given for, or for the use of, motor fuel and diesel 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 calculation the cents per gallon rate of tax, such receipts or consideration shall be limited to *Three* (\$3.00) 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 on June 1, 2022 and shall expire and deemed repealed on December 1, 2022.

Seconded by Legislator: Scott A. Gray