

**SPECIAL SESSION**

**FRIDAY, APRIL 29, 2022**

Chairman Johnson called the meeting to order at 12:00 p.m.

**ROLL CALL OF MEMBERS**

All members present except Legislators McBride, Nabywaniec, Jareo, Maxon, Ferris and Grant.

**PRIVILEGE OF THE FLOOR**

None.

**RESOLUTION**

**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

Administrator Hagemann advised that the State sales tax change is in effect from June 1, 2022 to December 31, 2022, and counties can make this change quarterly so Jefferson County will be enabling the change for two quarters of the year beginning June 1, 2022 and expiring on December 1, 2022, because that is when the quarter ends. He said this resolution is for a defined period, the County would have to adopt another resolution in order to continue the sales tax cap into the future if desired.

Legislator Gray pointed out that this is for all retail sales of gas and diesel motor fuel that is used, including for agriculture during their high use season, and it could be continued of economic conditions warrant it.

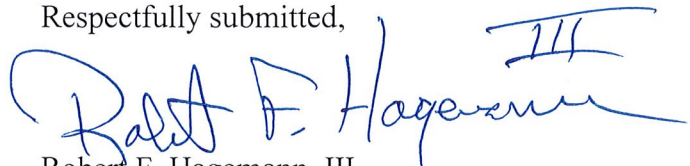
County Attorney Paulsen stated that the State Budget amended this section of tax law to allow the cap to go up to \$4.00 per gallon, and it would be a permanent option going forward. He said given the time constraints, the County would have to think about it some time in advance of when it would take effect as generally State Taxation and Finance require a 90 day notice.

Legislator Peck pointed out that in terms of agriculture, diesel fuel is already tax exempt and any gas tax that is paid is returned when you file income taxes. The real savings will be for the consumer and it will be beneficial for the economy and the community in general.

All members present voted aye on Resolution No. 159.

There being no further business, on a motion by Legislator Peck seconded by Legislator Doldo and unanimously carried, the meeting was adjourned at 12:05 p.m.

Respectfully submitted,

A handwritten signature in blue ink that reads "Robert F. Hagemann, III". The signature is written in a cursive style with a large, stylized "H" and "M".

Robert F. Hagemann, III

Clerk of the Board