

NO ACTION TAKEN

RESOLUTION NO. 11

ACKNOWLEDGING INTRODUCTION OF PROPOSED LOCAL LAW NO. 9 FOR THE YEAR 2020 AND CALLING FOR A PUBLIC HEARING

WHEREAS, Supervisor Nirelli has duly introduced proposed Local Law No. 9 for the year 2020, entitled "A Local Law Amending Resolution #73 of 1981 and Removing an Exemption from Taxation for Residential Energy Sources and Services"; and

WHEREAS, a copy of said proposed local law has been furnished to each Supervisor;

NOW, THEREFORE BE IT RESOLVED, that a public hearing be held on the proposed Local Law in the Chambers of the Board of Supervisors at the Madison County Office Building on July 28, 2020 at 9:10 a.m.; and

BE IT FURTHER RESOLVED that the Clerk of the board duly publish a notice of this hearing in the official newspapers of the County at least five days prior to the scheduled hearing date.

Dated: July 14, 2020

*Due to Coronavirus executive order no
Signature obtained at this time.*

Yvonne M. Nirelli, Chairwoman
Finance Ways and Means Committee

PROPOSED LOCAL LAW NO. 9 FOR THE YEAR 2020

A LOCAL LAW AMENDING RESOLUTION NO. 73 OF 1981 AND REMOVING AN EXEMPTION FROM TAXATION FOR RESIDENTIAL ENERGY SOURCES AND SERVICES

WHEREAS, the Madison County Board of Supervisors, by Resolution No. 156 of 1967, imposed a County sales and use tax pursuant to the New York State Tax Law; and

WHEREAS, the Madison County Board of Supervisors, by Resolution No. 73 of 1981, amended Resolution No. 156 of 1967 by adding Section 6 to exempt the sales and use tax rate on residential energy sources and related services from the levy of sales tax, making those revenue sources exempt as of September 1, 1982; and

WHEREAS, the Madison County Board of Supervisors seeks to include residential energy sources and related services in the levy calculation of local sales and use tax to enhance revenues;

NOW, THEREFORE BE IT RESOLVED, that the Madison County Board of Supervisors does hereby amend Resolution No. 156 of 1967, as amended by Resolution No. 73 of 1981, by amending paragraph (1) of subdivision (j) of Section 6 thereof to read as follows:

- (1) Receipts from the retail sale or use of fuel oil (excluding diesel motor fuel) and coal used for residential purposes and the receipts from the retail sale or use of wood used for residential heating purposes shall be exempt from the tax on retail sales imposed by subdivision (a) of Section 2, and the compensating use tax imposed under Section 4 of this Resolution, and the receipts from every sale, other than for resale, of propane (except when sold in containers of less than one hundred pounds), natural gas, electricity, steam and gas, electric and steam services used for residential purposes shall be exempt from the tax imposed by subdivision (b) of Section 2 of this Resolution. Notwithstanding any other provisions of this subdivision, the exemption set forth in this subdivision shall not apply to sales made or uses occurring during the period commencing on September 1, 2020 and ending on November 30, 2023, and

BE IT FURTHER RESOLVED, that in all other respects Resolution No. 372-1967, as amended, remains in full force and effect; and,

BE IT FURTHER RESOLVED, that this resolution shall take effect immediately; provided, however, that it shall apply to receipts from all retail sales and uses of residential energy sources and services as described above made, rendered or arising therefrom for the period commencing on September 1, 2020 and ending on November 30, 2023, although made or rendered under a prior contract, if a delivery or transfer of possession of such property or services is made on or after September 1, 2020 and on or before November 30, 2023; and provided further, that where such property or service is sold on a monthly, quarterly or other term basis and the bills for such property or services are based on meter readings, the amount received on each bill for such property or service for a month or quarter or other term shall be taxable receipts based on meters read on or after September 1, 2020 and on or before November 30, 2023, only where more than one-half of the number of days included in the month or other period billed are days subsequent to September 1, 2020 or prior to November 30, 2023, as applicable; and

BE IT FURTHER RESOLVED, that the Clerk of the Madison County Board of Supervisors is hereby directed to file certified copies of this Resolution by certified mail with the New York State Tax Commission at its office in Albany, the Madison County Clerk, the Secretary of State, and the State Comptroller, in accordance with Section 1210(d) of the New York State Tax Law.