

Warren County Board of Supervisors

RESOLUTION NO. 335 OF 2017

RESOLUTION INTRODUCED BY SUPERVISORS SOKOL AND THOMAS

**INTRODUCING PROPOSED LOCAL LAW NO. 3 OF 2017, REPEALING
LOCAL LAW NO. 5 OF 2004 AND IMPOSING WIRELESS COMMUNICATIONS
SURCHARGES PURSUANT TO THE AUTHORITY OF TAX LAW §186-G,
AND AUTHORIZING PUBLIC HEARING THEREON**

RESOLVED, that proposed Local Law No. 3 of 2017 entitled “A Local Law Repealing Local Law No. 5 of 2004, Imposing a Wireless Surcharge Authorized by Article Six of the County Law of the State of New York; and Imposing the Wireless Communications Surcharges Pursuant to the Authority of Tax Law § 186-g”, attached hereto and made a part hereof, be, and the same hereby is, introduced before the Warren County Board of Supervisors, and in order to give interested members of the public the opportunity to be heard thereon, the Board of Supervisors shall hold a public hearing at the Board Room in the Warren County Municipal Center on the 15th day of September, 2017, at 10:00 a.m., on the matter of the adoption of said proposed Local Law No. 3 of 2017, and be it further

RESOLVED, that the Clerk of the Board of Supervisors be, and hereby is, authorized and directed to give notice of such public hearing in the manner provided by law.

RESOLUTION No. 335 OF 2017

PAGE 2 OF 3

**COUNTY OF WARREN
PROPOSED LOCAL LAW NO. 3 OF 2017**

A LOCAL LAW REPEALING LOCAL LAW NO. 5 OF 2004, IMPOSING A WIRELESS SURCHARGE AUTHORIZED BY ARTICLE SIX OF THE COUNTY LAW OF THE STATE OF NEW YORK; AND IMPOSING THE WIRELESS COMMUNICATIONS SURCHARGES PURSUANT TO THE AUTHORITY OF TAX LAW §186-g”

BE IT ENACTED, by the Board of Supervisors of the County of Warren, New York, as follows:

Section 1. Legislative Intent. Local Law No. 5 of 2004, A Local Law Imposing a Wireless Surcharge is hereby REPEALED.

Section 2. Imposition of County of Warren Wireless Surcharge. (a) Pursuant to the authority of Tax Law §186-g, there are hereby imposed and there shall be paid surcharges within the territorial limits of the County of Warren on: (i) wireless communications service provided to a wireless communications customer with a place of primary use within such County at the rate of thirty cents (\$.30) per month on each wireless communications device in service during any part of the month; and (ii) the retail sale of prepaid wireless communications service sold within such County, at the rate of thirty cents (\$.30) per retail sale, whether or not any tangible personal property is sold therewith. (b) Wireless communications service suppliers shall begin to add such surcharge to the billings of its customers and prepaid wireless communications sellers shall begin to collect such surcharge from its customers commencing December 1, 2017. (c) Each wireless communications service supplier and prepaid wireless communications seller is entitled to retain, as an administrative fee, an amount equal to three percent of its collections of the surcharges imposed by this Local Law, provided that the supplier or seller files any required return and remits the surcharges due to the New York State Commissioner of Taxation and Finance on or before its due date.

Section 3. Administration of surcharges. The surcharges imposed by this Local Law shall be administered and collected by the New York State Commissioner of Taxation and Finance as provided in paragraph (8) of Tax Law §186-g, and in a like manner as the taxes imposed by Articles Twenty-eight and Twenty-nine of the Tax Law.

Section 4. Applicability of State law to surcharges imposed by this Local Law. All the provisions of Tax Law §186-g shall apply to the surcharges imposed by this Local Law with the same force and effect as if those provisions had been set forth in full in this Local Law, except to the extent that any of those provisions is either

RESOLUTION NO. 335 OF 2017

PAGE 3 OF 3

inconsistent with or not relevant to the surcharge imposed by this Local Law.

Section 5. Net collections received by this County from the surcharges imposed by this Local Law shall be expended only upon authorization of the Board of Supervisors and only for payment of system costs, eligible wireless 911 service costs, or other costs associated with the administration, design, installation, construction, operation, or maintenance of public safety communications networks or a system to provide enhanced wireless 911 service serving such County, as provided in paragraph (9) of Tax Law §186-g, including, but not limited to, hardware, software, consultants, financing and other acquisition costs. The County shall separately account for and keep adequate books and records of the amount and object or purpose of all expenditures of all such monies. If, at the end of any fiscal year, the total amount of all such monies exceeds the amount necessary for payment of the above mentioned costs in such fiscal year, such excess shall be reserved and carried over for the payment of those costs in the following fiscal year.

Section 6. Effective Date. This Local Law shall take effect on December 1, 2017.