

Local Law Filing

(Use this form to file a local law with the Secretary of State.)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

County
City of _____ Clinton _____
Town
Village

Local Law No. 1 of the Year 2017

A local law titled, "Repealing Clinton County Local Law No. 1 of the Year 2004; and imposing the wireless communications surcharges pursuant to the authority of Tax Law § 186-g."

Be it enacted by the Clinton County Legislature of the
(Name of Legislative Body)

County
City of _____ Clinton _____ as follows:
Town
Village

Section 1 – Title & Statement of Intent

This law shall be known as the "Clinton County Wireless Communications Surcharge Law." The intent of this local law shall be to impose a tax on wireless communications in Clinton County, which net collections shall be expended only upon authorization of the Legislature of the County of Clinton and only for payment of system costs and wireless 911 service costs for Clinton County, and to repeal Clinton County Local Law No. 1 of the Year 2004 "Imposition of 9-1-1 Wireless Surcharge."

Section 2 – Definitions

When used in this local law, the following terms shall mean:

County — Clinton County, NY

Effective Date — Upon proper filing with the Secretary of State

(If additional space is needed, attach pages the same size as this sheet, and number each.)

DOS-239 (Rev. 7/91)

Section 2- Repeal of Clinton County Local Law No. 1 of the Year 2004

Local Law No. 1 of the Year 2004 "Imposition of 9-1-1 Wireless Surcharge" is hereby REPEALED.

Section 3 – Imposition of Tax

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 Clinton 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 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 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 4- 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 5- 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 Local Law, except to the extent that any of those provisions is either inconsistent with or not relevant to the surcharges imposed by this Local Law.

Section 6- Remittance of Funds.

Net collections received by the County of Clinton from the surcharges imposed by this Local Law shall be expended only upon authorization of the Legislature of the County of Clinton 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 of Clinton 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 7- Effective Date

This local law shall take effect on December 1, 2017.

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto, designated as Local Law No. 1 of 2017 of the (County) ~~(City)~~ ~~(Town)~~ ~~(Village)~~ of Clinton was duly passed by the Clinton County Legislature on July 26, 2017 in accordance with the applicable provisions of law. (Name of Legislative Body)

2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer*.)

I hereby certify that the local law annexed hereto, designated as Local Law No. _ of 20__ of the (County) (City) (Town) (Village) of _____ was duly passed by the _____ on _____, and was (approved) (not approved) (repassed after (Name of Legislative Body) disapproval) by the _____ and was deemed duly adopted on _____ (Elective Chief Executive Officer) 20__ in accordance with the applicable provisions of law.

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, designated as Local Law No. _ of 20__ of the (County) (City) (Town) (Village) of _____ was duly passed by the _____ on _____ 20__ and was (approved) (not approved) (repassed after (Name of Legislative Body) disapproval) by the _____ on _____ 20__. Such local (Elective Chief Executive Officer) law was submitted to the people by reason of a (mandatory) (permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general) (special) (annual) election held on _____ 20__ in accordance with the applicable provisions of law.

4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)

I hereby certify that the local law annexed hereto, designated as Local Law No. _ of 20__ of the (County) (City) (Town) (Village) of _____ was duly passed by the _____ on _____ 20__ and was (approved) (not approved) (repassed after (Name of Legislative Body) disapproval) by the _____ on _____ 20__. Such local (Elective Chief Executive Officer) law was subject to permissive referendum and no valid petition requesting such referendum was filed as of _____ in accordance with the applicable provisions of law.

* **Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.**

5. (City local law concerning Charter revision proposed by petition.)

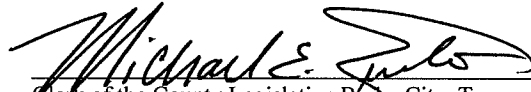
I hereby certify that the local law annexed hereto, designated as Local Law No. _ of 20__ of the City of _____ having been submitted to referendum pursuant to the provisions of Section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special) (general) election held on _____ became operative.

6. (County local law concerning adoption of Charter.)

I hereby certify that the local law annexed hereto, designated as Local Law No. _ of 20__ of the County of _____, State of New York, having been submitted to the electors at the General Election of November __, 20____, pursuant to Subdivisions 5 and 7 of Section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

I further certify that I have compared the preceding Local Law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original Local Law, and was finally adopted in the manner indicated in paragraph 1 above.



Clerk of the County Legislative Body, City, Town or Village Clerk
or officer designated by local legislative body

(Seal)

Date: July 26, 2017