



Schenectady County Legislature

Committee on Rules

Hon. Philip Fields, Chair

6th Floor County Office Building 620 State Street, Schenectady, New York 12305

Phone: (518) 388-4280 Fax: (518) 388-4591

DATE: August 4, 2023
TO: Honorable Schenectady County Legislators
FROM: Geoffrey T. Hall, Clerk of the Legislature
SUBJECT: COMMITTEE AGENDA
Committee on Rules
Honorable Philip Fields, Chair
Tuesday, August 8, 2023 at 7:00p.m.
Schenectady County Office Building,
Legislative Chambers, Sixth Floor

Item	Title	Sponsor	Co-Sponsor
R	87 A RESOLUTION TO AMEND RESOLUTION 148-88, AS AMENDED, WHICH IMPOSES TAXES ON SALES AND USES OF TANGIBLE PERSONAL PROPERTY AND ON CERTAIN SERVICES, AND ON OCCUPANCY OF HOTEL ROOMS, AND ON AMUSEMENT CHARGES, PURSUANT TO ARTICLE 29 OF THE TAX LAW OF THE STATE OF NEW YORK	The Committee on Rules	

LEGISLATIVE INITIATIVE FORM

Date: 8/4/2023
Reference: Rules
Dual Reference:
Initiative: R 87

Title of Proposed Resolution:

A RESOLUTION TO AMEND RESOLUTION 148-88, AS AMENDED, WHICH IMPOSES TAXES ON SALES AND USES OF TANGIBLE PERSONAL PROPERTY AND ON CERTAIN SERVICES, AND ON OCCUPANCY OF HOTEL ROOMS, AND ON AMUSEMENT CHARGES, PURSUANT TO ARTICLE 29 OF THE TAX LAW OF THE STATE OF NEW YORK

Purpose and General Idea:

To retain the current sales tax rate in accordance with the authorization of section 1210 of the Tax Law, as provided for in Resolution 148-88, as amended, for an additional two years.

Summary of Specific Provisions:

To provide for amendments to Resolution 148-88, as amended, as follows:

Section 4-A. Imposition of additional rate of sales and compensating use taxes.

Pursuant to the authority of section 1210 of the Tax Law, in addition to the sales and compensating use taxes imposed by sections 2 and 4 of this resolution, there is hereby imposed and there shall be paid an additional one-half of one percent rate of such sales and compensating use taxes, for the period beginning June 1, 2003, and ending November 30, [2023] 2025. Such additional taxes shall be identical to the taxes imposed by such sections 2 and 4 and shall be administered and collected in the same manner as such taxes. All of the provisions of this resolution relating to or applicable to the administration and collection of the taxes imposed by such sections 2 and 4 shall apply to the additional taxes imposed by this section, including the applicable transitional provisions, limitations, special provisions, exemptions, exclusions, refunds and credits as are set forth in this resolution, with the same force and effect as if those provisions had been incorporated in full into this section and had expressly referred to the additional taxes imposed by this section.

SECTION 2. Paragraph (D) of subdivision (1) of section 11 of Resolution 148-88, which was amended by Resolution 101-20 by this Governing Body at a Meeting held on June 9, 2020, is amended to read as follows:

(D) With respect to the additional tax of one-half of one percent imposed for the period beginning June 1, 2003, and ending November 30, [2023] 2025, in respect to the use of property used by the purchaser in this County prior to June 1, 2003.

SECTION 3. Paragraph (2) of subdivision (a) of section 14 of Resolution No. 148-88, which was amended by Resolution 101-20 by this Governing Body at a Meeting held on June 9, 2020, is amended to read as follows:

(2) Net collections attributable to the additional one-half of one percent sales and compensating use taxes imposed pursuant to the authority of section 1210 (opening paragraph) (i)(31) of the New York Tax Law for the period beginning June 1, 2003, and ending November 30, [2023] 2025, shall be retained by the County and shall be available for any County purpose.

SECTION 4. This enactment shall take effect on December 1, 2023.

Effects Upon Present Law:

Would continue the existing local sales tax rate.

Justification:

This will prevent a new burden to property tax payers which would otherwise result. Property taxes would need to be increased to make up the revenue lost if the current sales tax rate were not continued.

Sponsor: The Committee on Rules

Co-Sponsor:

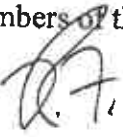
COUNTY OF SCHENECTADY



RORY FLUMAN
COUNTY MANAGER

OFFICE OF THE COUNTY MANAGER
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To: Honorable Chairperson and Members of the Legislature
From: Rory Fluman, County Manager 
CC: Geoffrey T. Hall, Clerk of the Legislature
Alissa Foster, Deputy Clerk of the Legislature
Jaclyn Falotico, Commissioner of Finance
Date: March 10, 2023
Re: ½% Home Rule Sales Tax Extension

8% is the total Sales Tax in Schenectady County. 4% of this goes directly to the State of New York. 3% is subject to the Sales Tax Agreement between the City and County, ½% solely goes to Meteroplex which has a partial distribution to all municipalities in the County, and the final ½% by Home Rule State Law must go to the County. This final ½% sales tax portion is critical to the county to offset state mandated services that otherwise would be borne by property taxpayers.

Attached is a memorandum from Jaclyn Falotico, Commissioner of Finance, further explaining the County Legislature's necessary steps to authorize the continued imposition of the Home Rule ½% Sales tax extension.

I recommend your approval on this action.

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County Finance

Memo

TO: Rory Fluman, County Manager
FROM: Jaclyn Falotico, Commissioner of Finance *jf*
DATE: March 9, 2023
SUBJECT: Sales Tax Extension

The Department of Finance recommends that the Schenectady County Legislature take necessary action to effectuate the authorization for the County to continue to impose and collect additional sales and compensating use tax in the amount of one-half of one percent (.50%). The County's sales tax extender was introduced as legislation A5345 in the State Assembly and S5606 in the State Senate.

The sales tax extension of .50% is critical to the County to offset costs associated with the delivery of County services and unfunded State mandates which would otherwise be borne by the County's real property taxpayers. The 2023 Adopted Budget assumes that the sales tax extension will be in effect for the 2023 calendar year.

I recommend that the County Legislature take the necessary steps to authorize the continued imposition of the .50% sales tax.