

By Legislators Micciche and Drawe

Intro. No. 308

LOCAL LAW NO. 2 OF 2017

REPEAL OF LOCAL LAW NO. 3 OF 2014 "ESTABLISHMENT OF COUNTY OF MONROE WIRELESS SURCHARGE" AND ENACTMENT OF LOCAL LAW ENTITLED "IMPOSING THE WIRELESS COMMUNICATIONS SURCHARGE PURSUANT TO AUTHORITY OF TAX LAW SECTION 186-G"

BE IT ENACTED BY THE LEGISLATURE OF THE COUNTY OF MONROE, as follows:

Section 1. Local Law No. 3 of 2014, "Establishment of County of Monroe Wireless Surcharge" is hereby repealed effective November 30, 2017.

Section 2. (a) Pursuant to the authority of Section 186-g of the Tax Law, the County of Monroe hereby imposes a surcharge on wireless communications service in the County of Monroe on: i) wireless communications service provided to a wireless communications customer with a place of primary use within Monroe 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 Monroe 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 (3%) 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. 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 Section 186-g, and in a like manner as the taxes imposed by Articles 28 and 29 of the Tax Law.

Section 4. All the provisions of Tax Law Section 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 inconsistent with or not relevant to the surcharges imposed by this local law.

Section 5. Net collections received by the County from the surcharges imposed by this local law shall be expended only upon authorization of the Monroe County Legislature of the County of Monroe and only for payments 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 of Monroe, as provided in paragraph 9 of Tax Law Section 186-g, including, but not limited to, hardware, software, consultants, financing and other acquisition costs. The County of Monroe 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. This resolution shall take effect December 1, 2017.

File No. 17-0208.LL

ADOPTION: Date: August 8, 2017

Vote: 26-0

ACTION BY THE COUNTY EXECUTIVE

APPROVED:  VETOED: _____

SIGNATURE:  DATE: 8/24/17

EFFECTIVE DATE OF LOCAL LAW: 8/24/17