



Office of the County Executive

Monroe County, New York

Adam J. Bello
County Executive

April 4, 2025

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Committee Assignment	
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To The Honorable
Monroe County Legislature
407 County Office Building
Rochester, New York 14614

Subject: Home Rule Message for Assembly Bill No. A.5380 Entitled "AN ACT to amend the tax law, in relation to extending the authorization for the county of Monroe to impose certain sales and compensating use taxes"

Honorable Legislators:

I recommend that Your Honorable Body adopt a Home Rule Message in regard to the above bill which will amend Section 1210 of the Tax Law in relation to extending the period for the additional 1% County of Monroe sales tax rate and provide for the distribution of the additional 1% to the County of Monroe, the City of Rochester, and the various towns, villages and suburban school districts. Specifically, the proposed legislation extends the expiration date for the additional 1% County of Monroe sales tax from December 1, 2025 to November 30, 2027.

The net collections derived from the imposition of the additional 1% Monroe County sales tax for the period from December 1, 2025 to November 30, 2027 shall be allocated as follows (this distribution remains unchanged from the current legislation):

<u>Jurisdiction</u>	<u>Percentage</u>
Suburban School Districts	5.00%
Towns	3.00%
Villages	1.25%
County of Monroe and City of Rochester	90.75%

The amount allocated to the County of Monroe and the City of Rochester shall be distributed and allocated to each so that the combined total distribution and allocation to each from the sales tax revenues from the original 3% and the additional 1% shall result in the same total amount being distributed and allocated to the County of Monroe and the City of Rochester. This does not in any manner alter the sharing of the original 3%.

The specific legislative action required is to adopt a Home Rule Message for Assembly Bill No. A.5380 Entitled “AN ACT to amend the tax law, in relation to extending the authorization for the county of Monroe to impose certain sales and compensating use taxes.”

This is a Type II Action pursuant to 6 NYCRR §617.5 (c)(26) (“routine or continuing agency administration and management, not including new programs or major reordering of priorities that may affect the environment”) and is not subject to further review under the State Environmental Quality Review Act.

Adoption of this Home Rule Message will have no impact on the revenues or expenditures of the current Monroe County budget.

I recommend that this matter receive favorable action by Your Honorable Body.

Sincerely,


Adam J. Bello
Monroe County Executive