



Office of the County Executive

Cheryl Dinolfo
County Executive

April 20, 2017

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

OFFICIAL FILE COPY
No. <u>170148</u>
Not to be removed from the Office of the Legislature Of Monroe County
Committee Assignment
WAYS & MEANS -L

Subject: **Home Rule Message for Assembly Bill No. A. 7075 Entitled "AN ACT to amend the tax law, in relation to the imposition of sales and compensating use taxes by the county of Monroe"**

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, 2017 to November 30, 2019.

The net collections derived from the imposition of the additional 1% Monroe County sales tax for the period from December 1, 2017 to November 30, 2019 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%

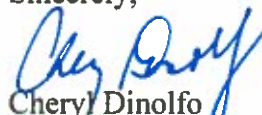
The amount allocated to the County of Monroe and the City of Rochester shall be distributed and allocated to each so that the combined total distribution and allocation to each from the sales tax revenues from the original 3% and the additional 1% shall result in the same total amount being distributed 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. 7075 Entitled "AN ACT to amend the tax law, in relation to the imposition of sales and compensating use taxes by the county of Monroe."

This action 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,


Cheryl Dinolfo
County Executive



STATE OF NEW YORK

7075

2017-2018 Regular Sessions

IN ASSEMBLY

April 4, 2017

Introduced by M. of A. MORELLE, LAWRENCE, JOHNS, HAWLEY, BRONSON -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to the imposition of sales and compensating use taxes by the county of Monroe

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Clause 25 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by chapter 206 of the laws of
3 2015, is amended to read as follows:

4 (25) the county of Monroe is hereby further authorized and empowered
5 to adopt and amend local laws, ordinances or resolutions imposing such
6 taxes at a rate which is one percent additional to the three percent
7 rate authorized above in this paragraph for the period beginning Decem-
8 ber first, nineteen hundred ninety-three and ending November thirtieth,
9 two thousand [~~seventeen~~] nineteen;

10 § 2. Notwithstanding the provisions of subdivisions (b) and (c) of
11 section 1262 and section 1262-g of the tax law, net collections, as such
12 term is defined in section 1262 of the tax law, derived from the imposi-
13 tion of sales and compensating use taxes by the county of Monroe at the
14 additional rate of one percent as authorized pursuant to clause (25) of
15 subparagraph (i) of the opening paragraph of section 1210 of the tax
16 law, as amended by section one of this act, which are in addition to the
17 current net collections derived from the imposition of such taxes at the
18 three percent rate authorized by the opening paragraph of section 1210
19 of the tax law, shall be distributed and allocated as follows: for the
20 period of December 1, 2017 through November 30, 2019 in cash, five
21 percent to the school districts in the area of the county outside the
22 city of Rochester, three percent to the towns located within the county,
23 one and one-quarter percent to the villages located within the county,
24 and ninety and three-quarters percent to the city of Rochester and coun-
25 ty of Monroe. The amount of the ninety and three-quarters percent to be

EXPLANATION--Matter in italics (underscored) is new; matter in brackets
[-] is old law to be omitted.

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1 distributed and allocated to the city of Rochester and county of Monroe
2 shall be distributed and allocated to each so that the combined total
3 distribution and allocation to each from the sales tax revenues pursuant
4 to sections 1262 and 1262-g of the tax law and this section shall result
5 in the same total amount being distributed and allocated to the city of
6 Rochester and county of Monroe. The amount so distributed and allocated
7 to the county shall be used for county purposes. The foregoing cash
8 payments to the school districts shall be allocated on the basis of the
9 enrolled public school pupils, thereof, as such term is used in subdivi-
10 sion (b) of section 1262 of the tax law, residing in the county of
11 Monroe. The cash payments to the towns located within the county of
12 Monroe shall be allocated on the basis of the ratio which the population
13 of each town, exclusive of the population of any village or portion
14 thereof located within a town, bears to the total population of the
15 towns, exclusive of the population of the villages located within such
16 towns. The cash payments to the villages located within the county shall
17 be allocated on the basis of the ratio which the population of each
18 village bears to the total population of the villages located within the
19 county. The term population as used in this section shall have the same
20 meaning as used in subdivision (b) of section 1262 of the tax law.

21 § 3. The net collections resulting from the additional sales and
22 compensating use taxes, as authorized by this act, shall not be included
23 in determining a sales tax increase or decrease as defined in paragraphs
24 (c) and (d) of subdivision 1 of section 1262-g of the tax law.

25 § 4. Severability. If any clause, sentence, paragraph, or part of this
26 act shall be adjudged by any court of competent jurisdiction to be
27 invalid, such judgement shall not affect, impair or invalidate the
28 remainder thereof, but shall be confined in its operation to the clause,
29 sentence, paragraph, section or part thereof directly involved in the
30 controversy in which such judgement shall have been rendered.

31 § 5. This act shall take effect immediately.