

Board of Supervisors
WAYNE COUNTY

RESOLUTION NO. 439-17: ADOPTION OF LOCAL LAW AMENDING LOCAL LAW NO. 6-2002 IN RELATION TO REPEALING THE WIRELESS COMMUNICATIONS SURCHARGE AUTHORIZED BY ARTICLE SIX OF THE COUNTY LAW OF THE STATE OF NEW YORK; AND IMPOSING THE WIRELESS COMMUNICATIONS SURCHARGES PURSUANT TO THE AUTHORITY OF TAX LAW § 186-g.

Mr. Smith presented the following:

WHEREAS, a proposed a local law in relation to repealing the Wireless Communications surcharge authorized by article six of the County Law of the State of New York; and imposing the Wireless Communications surcharges pursuant to the Authority of Tax Law § 186-g was adopted by the Board of Supervisors on October 16, 2002 as

Local Law No. 6 of 2002 was presented to the Board of Supervisors on July 18, 2017; and

WHEREAS, a public hearing on the proposed local law was held on Monday, August 14, 2017 at 11:10 am at a scheduled Board Meeting held at the Wayne County Fair, W. Jackson Street, Palmyra, New York, in accordance with the notice of hearing duly posted and published in the manner prescribed by law; now, therefore be it

RESOLVED, that said local law is hereby adopted to read as follows:

COUNTY OF WAYNE - STATE OF NEW YORK
LOCAL LAW NO. 3 FOR THE YEAR 2017

A Local Law Amending Local Law No. 6-2002 Repealing the Wireless Communications Surcharge Authorized by Article Six of the County Law of the State of New York; and Imposing the Wireless Communications Surcharges Pursuant to the Authority of Tax Law § 186-G.

BE IT ENACTED BY THE BOARD OF SUPERVISORS OF THE COUNTY OF WAYNE, as follows:

SECTION 1. Local Law No. 6 of 2002 adopted by the Wayne County Board of Supervisors by Resolution No. 761-2002, which imposed the wireless surcharge currently authorized by Article 6 of the County Law, is hereby REPEALED.

SECTION 2. IMPOSITION OF WIRELESS COMMUNICATIONS SURCHARGES.

- 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 Wayne 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 3. 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 4. APPLICABILITY OF STATE LAW 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 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 this County from the surcharges imposed by this Local Law shall be expended only upon the authorization of the Board of Supervisors of the County of Wayne 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 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. EFFECTIVE DATE.

This Local Law shall take effect on December 1, 2017.

Mr. Manktelow moved the adoption of the resolution. Seconded by Mrs. Pagano. Upon roll call, all Supervisors voted Aye, except Supervisor Spickerman who voted Nay. Absent – Supervisors Crane and Verno. The Chairman declared the Resolution adopted.

WAYNE COUNTY
Board of Supervisors
LYONS, NEW YORK

This is to Certify that I, the undersigned, Clerk of the Board of Supervisors of the County of Wayne, have compared the foregoing copy of resolution with the original resolution now on file in this office and which was duly adopted by the Board of Supervisors of said County at a session held on the 19th day of September 2017 and that the same is a true copy of said original and of the whole thereof.

In Witness Whereof, I have hereunto subscribed my name and affixed the official seal of the Board of Supervisors of the County of Wayne, this 19th day of September 2017.

Clerk of the Board

