



YATES COUNTY LEGISLATURE  
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Leslie Church  
Chairwoman

Emilee D. Miller  
Clerk

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Date: 5/13/22

TO: Department Heads  
Legislators  
Press

FROM: Emilee D. Miller, Clerk of the Yates County Legislature

RE: Special Legislative Meeting

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**NOTICE**

The Yates County Legislature will meet in special session on May 16, 2022 at 1:00 p.m. in the Legislative Chambers located at 417 Liberty St., Penn Yan, NY 14527 to consider the proposed resolution that follows.

**Resolution No. 221-22**

**Date: 5/16/22**

**Motioned By: Holgate**

**Seconded By:**

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**RESOLUTION OF THE LEGISLATURE OF THE COUNTY OF YATES ELECTING A CENTS PER GALLON RATE OF SALES AND COMPENSATING USE TAXES ON MOTOR FUEL AND DIESEL MOTOR FUEL, IN LIEU OF THE PERCENTAGE RATE OF SUCH TAXES, PURSUANT TO THE AUTHORITY OF ARTICLE 29 OF THE TAX LAW OF THE STATE OF NEW YORK AND RECINDING RESOLUTION NO. 220-22**

WHEREAS, Resolution No. 220-22 "Resolution of the Legislature of the County of Yates Electing a Cents per Gallon Rate of Sales and Compensating Use Taxes on Motor Fuel and

Diesel Motor Fuel, in Lieu of the Percentage Rate of Such Taxes, Pursuant to the Authority of Article 29 of the Tax Law of the State of New York” was adopted on 5/9/2022; and

WHEREAS, the expiration date of the resolution must be clearly defined; and

WHEREAS, Resolution No. 112-1967 adopted 3% County Wide Sales and Use Tax, in Yates County, effective March 1, 1968; and

WHEREAS, Resolution No. 241-2003 requesting home rule legislation be passed by the Assembly in bill A5417-A and the Senate by bill S2478-A to amend the tax law in relation to the imposition by the County of an additional 1% on the county portion of the sales tax rate in Yates County; and

WHEREAS, every three years a resolution must be passed by home rule enacting an extension of the additional 1% on the county portion of the sales tax rate in Yates County, the last one being Resolution No. 250-2020; and

WHEREAS, the County has the authority to elect a cents per gallon rate of sales and compensating use taxes on motor fuel and diesel motor fuel, in lieu of the percentage rate of such taxes, pursuant to the authority of Article 29 of the Tax Law of the State of New York; and

WHEREAS, The State Legislature recently passed Governor program bill S.8947/A.10079 that extends the certification period for local counties to elect to suspend certain taxes on motor fuel and diesel motor fuel and provide an expiration and repeal of such election;

NOW, THEREFORE, BE IT RESOLVED, notwithstanding any provision of this enactment to the contrary, in lieu of the percentage rate of sales and compensating use taxes imposed on receipts from the retail sale of and consideration given or contracted to be given for, or for the use of, motor fuel and diesel motor fuel, such taxes shall be imposed at a rate of cents per gallon of such motor fuel or diesel motor fuel, in the manner prescribed by subdivision (m) of section 1111 of the New York Tax Law, provided that, for the purposes of calculating the cents per gallon rate of tax, such receipts or consideration shall be limited to TWO (\$2.00) dollars per gallon of either such fuel. Provided that, if the average price of such fuels changes as described in such subdivision (m) of section 1111 of the Tax Law, the Commissioner of Taxation and Finance shall adjust the cents per gallon tax rate on such fuels in the manner prescribed in such subdivision (m) of section 1111 of the Tax Law; and be it further

RESOLVED, this resolution shall take effect June 1, 2022 and shall expire as of January 2, 2023; and be it further

RESOLVED, that Resolution No. 220-22 is hereby rescinded; and be it further

RESOLVED, that the Clerk of the Legislature is directed to transmit a certified copy of this resolution as adopted bearing the County’s raised seal to Deborah Liebman, the Secretary of State, the State Comptroller, and the Yates County Clerk, within five days of enactment, pursuant to section 1210(d) of the Tax Law.