



YATES COUNTY LEGISLATURE
417 Liberty Street
Penn Yan, New York 14527
Phone 315-536-5150
Fax 315-536-5166

Leslie Church
Chairwoman

Emilee D. Miller
Clerk

Date: 8/17/23
TO: Department Heads
Legislators
Press
Public
FROM: Emilee D. Miller, Clerk of the Yates County Legislature
RE: Special/Emergency Legislative Meeting

NOTICE

The Yates County Legislature will meet on August 28, 2023 at 3:00 p.m. in the Legislative Chambers located at 417 Liberty St., Penn Yan, NY 14527 to discuss and review the Resolution of the Legislature of the County of Yates, Increasing Taxes on Sales and Uses of Tangible Personal Property and of Certain Services, on Occupancy of Hotel Rooms and on Amusement Charges, Pursuant to Article 29 of the Tax Law of the State of New York

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Resolution No. 391-23

Motioned By: Holgate

Date: 8/28/23

Seconded By:

RESOLUTION OF THE LEGISLATURE OF THE COUNTY OF YATES, INCREASING TAXES ON SALES AND USES OF TANGIBLE PERSONAL PROPERTY AND OF CERTAIN SERVICES, ON OCCUPANCY OF HOTEL ROOMS AND ON AMUSEMENT CHARGES, PURSUANT TO ARTICLE 29 OF THE TAX LAW OF THE STATE OF NEW YORK.

Be it enacted by the Legislature of the County of Yates, as follows:

SECTION 1. Section 4-A of Resolution No. 112-67, enacted by the Yates County Legislature on November 20, 1967, imposing sales and compensating use taxes, as amended, is amended to read as follows:

SECTION 4-A. Imposition of additional rate of sales and compensating use taxes.

Pursuant to the authority of section 1210 of the Tax Law, in addition to the sales and compensating use taxes imposed by sections 2 and 4 of this resolution, there is hereby imposed and there shall be paid an additional one percent rate of such sales and compensating use taxes, for the period beginning September 1, 2003, and ending November 30, 2025. Such additional taxes shall be identical to the taxes imposed by such sections 2 and 4 and shall be administered and collected in the same manner as such taxes.

All of the provisions of this resolution relating to or applicable to the administration and collection of the taxes imposed by such sections 2 and 4 shall apply to the additional taxes imposed by this section, including the applicable transitional provisions, limitations, special provisions, exemptions, exclusions, refunds and credits as are set forth in this resolution, with the same force and effect as if those provisions had been incorporated in full into this section and had expressly referred to the additional taxes imposed by this section.

SECTION 2. Paragraph (B) of subdivision (1) of section 11 of Resolution No. 112-67, enacted by the Yates County Legislature on November 20, 1967, imposing sales and use taxes, as amended, is amended to read as follows:

(B)With respect to the additional tax of one percent imposed for the period beginning September 1, 2003, and ending November 30, 2025, in respect to the use of property used by the purchaser in this county prior to September 1, 2003.

SECTION 3. This enactment shall take effect December 1, 2023.