

RESOLUTION NO. 709 -2010, OF THE SUFFOLK COUNTY LEGISLATURE ELECTING A CENTS PER GALLON RATE OF SALES AND COMPENSATING USE TAXES ON MOTOR FUEL AND DIESEL 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

WHEREAS, gasoline prices have increased in the past year with the current price of gasoline often exceeding \$3.00 per gallon in Suffolk County; and

WHEREAS, this spike in gasoline prices has created a windfall increase in sales tax revenues for the County of Suffolk; and

WHEREAS, this Legislature wishes to provide some measure of relief to the citizens of Suffolk County by capping taxes on motor fuel and diesel motor fuel; and

WHEREAS, the State of New York has enacted legislation that allows counties to elect a cents per gallon rate of sales and use taxes on motor fuel and diesel motor fuel and limit the base on which the cents per gallon rate is imposed; and

WHEREAS, this election by the County of Suffolk would have the effect of exempting from County sales and use taxes the portion of the fuel price greater than \$3.00 per gallon; now, therefore be it

ENACTED, by the County Legislature of the County of Suffolk, New York as follows:

Section 1. Resolution No. 745-1968, as amended, is amended by adding a new Section 4-B, to read as follows:

Section 4-B. Cents Per Gallon Rate of Sales and Compensating Use Taxes on Motor Fuel and Diesel Fuel.

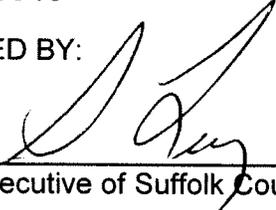
Notwithstanding any provision of this enactment to the contrary, in lieu of the percentage rate of sales and compensating use taxes imposed on receipts from the retail sale of and consideration given or contracted to be given for, or for the use of, motor fuel and diesel motor fuel, such taxes shall 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 purposes of calculating the cents per gallon rate of tax, such receipts or consideration shall be limited to three dollars (\$3) 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.

Section 2. This resolution shall take effect on March 1, 2011.

DATED: **AUG 03 2010**

APPROVED BY:


08/19/10

County Executive of Suffolk County

Date: **AUG 19 2010**

SUFFOLK COUNTY
County Legislature
RIVERHEAD, NY



This is to Certify That I, TIM LAUBE, Clerk of the County Legislature of the County of Suffolk, have compared the foregoing copy of resolution with the original resolution now on file in this office, and which was duly adopted by the County Legislature of said County on August 3, 2010 and that the same is a true and correct transcript of said resolution and of the whole thereof.

In Witness Whereof, I have hereunto set my hand and the official seal of the County Legislature of the County of Suffolk.


Clerk of the Legislature

Intro. Res. 1629 Res. No. 709

August 3, 2010

Motion:
 Romaine, Schneiderman, Browning, Muratore, Losquadro
 Eddington, Montano, Cilmi, Lindsay, Vilorio-Fisher, Barraga,
 Kennedy, Nowick, Horsley, Gregory, Stern, D'Amaro, Cooper

Co-Sponsors:
 Romaine, Schneiderman, Browning, Muratore, Losquadro
 Eddington, Montano, Cilmi, Lindsay, Vilorio-Fisher, Barraga,
 Kennedy, Nowick, Horsley, Gregory, Stern, D'Amaro, Cooper

Second:
Romaine, Schneiderman, Browning, Muratore, Losquadro
 Eddington, Montano, Cilmi, Lindsay, Vilorio-Fisher, Barraga,
 Kennedy, Nowick, Horsley, Gregory, Stern, D'Amaro, Cooper

LD	Legislator	Yes	No	Abs	NP	R
1	Edward P. ROMAINE	/				
2	Jay H. SCHNEIDERMAN	/				
3	Kate M. BROWNING	/				
4	Thomas MURATORE	/				
6	Daniel P. LOSQUADRO	/				
7	Jack EDDINGTON	/				
9	Ricardo MONTANO	/				
10	Thomas CILMI	/				
11	Thomas F. BARRAGA	/				
12	John M. KENNEDY, JR.	/				
13	Lynne C. NOWICK	/				
14	Wayne R. HORSLEY	/				
15	DuWayne GREGORY	/	/			
16	Steven H. STERN	/				
17	Lou D'AMARO	/				
18	Jon COOPER	/	/			
5	Vivian VILORIA-FISHER, D.P.O.	/	/			
8	William J. LINDSAY, P.O.	/				
Totals		15	3			

MOTION

Approve

Table: _____

Send To Committee

Table Subject To Call

Lay On The Table

Discharge

Take Out of Order

Reconsider

Waive Rule _____

Override Veto

Close

Recess

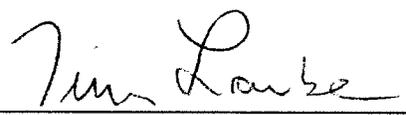
APPROVED FAILED _____

No Motion _____ No Second _____

RESOLUTION DECLARED

ADOPTED

NOT ADOPTED



 Tim Laube, Clerk of the Legislature

Roll Call Voice Vote _____