

STRICKEN AS OF 11/26/2012 ROMAINE'S RESIGNATION

Intro. Res. No. 1951-2012

Laid on Table 10/9/2012

Introduced by Legislators Romaine, Cilmi and Schneiderman

**RESOLUTION NO. -2012, DIRECTING A CLAIM FOR
MTA TAX REFUND**

WHEREAS, the State of New York enacted the Metropolitan Transportation Authority's Payroll Mobility Tax ("MTA Payroll Tax") in 2009; and

WHEREAS, the MTA Payroll Tax was imposed on certain employers and self-employed individuals in the 12-County New York metropolitan area, including Suffolk County, as part of a bailout of the MTA; and

WHEREAS, the County of Suffolk has paid millions of dollars in MTA taxes since its inception; and

WHEREAS, in August of this year, a State Supreme Court Justice declared the MTA tax unconstitutional; and

WHEREAS, because there is a three year statute of limitations in New York to file an amended tax return, employers have until November 2, 2012 to formally claim a refund for monies they paid in MTA tax during 2009; and

WHEREAS, the New York State Department of Taxation and Finance announced that it is developing a process for employers to file a protective claim for a MTA tax refund; and

WHEREAS, the County of Suffolk should take all steps necessary to claim a MTA tax refund and thereby protect its taxpayers; now, therefore be it

1st RESOLVED, that the Suffolk County Department of Law is hereby directed to file with the New York State Department of Taxation and Finance a claim for refund of MTA tax monies paid by the County of Suffolk during 2009; and be it further

2nd RESOLVED, that the Department of Law is further authorized, empowered and directed to take all other actions necessary and appropriate to claim a refund for MTA tax monies paid by the County of Suffolk during 2009; and be it further

3rd RESOLVED, that this Legislature, being the State Environmental Quality Review Act (SEQRA) lead agency, hereby finds and determines that this resolution constitutes a Type II action pursuant to Section 617.5(c)(20), (21) and (27) of Title 6 of the NEW YORK CODE OF RULES AND REGULATIONS (6 NYCRR) and within the meaning of Section 8-0109(2) of the NEW YORK ENVIRONMENTAL CONSERVATION LAW as a promulgation of regulations, rules, policies, procedures, and legislative decisions in connection with continuing agency administration, management and information collection, and the Suffolk County Council on Environmental Quality (CEQ) is hereby directed to circulate any appropriate SEQRA notices of determination of non-applicability or non-significance in accordance with this resolution.

DATED:

APPROVED BY:

County Executive of Suffolk County

Date: