

HOME RULE MESSAGE REQUESTING THE STATE OF NEW YORK TO AMEND THE TAX LAW TO EXTEND THE ADDITIONAL ONE-PERCENT SALES AND COMPENSATING USE TAX RATE (SENATE BILL S.5671/ASSEMBLY BILL A.7863)

WHEREAS, Section 1210 of the New York Tax Law allows counties to adopt and amend local laws or resolutions imposing sales and compensating use tax at the rate of up to three percent (3%); and

WHEREAS, Section 1210 of the New York Tax Law was amended in 1991, 1992, 1993, 1995, 1997, 1999, 2001, 2003, 2005, 2007, 2009, 2011 and 2013 to provide special authorization for Suffolk County to increase its sales and compensating use tax rate above the three percent (3%) by an additional one percent (1%); and

WHEREAS, the Suffolk County sales tax, including the additional one percent (1%), remains a critical source of revenue to the County to fund programs and services and to balance the County's budget; and

WHEREAS, pursuant to Section 1262-j of the New York Tax Law, of the net collections received from the additional one percent (1%) of sales and compensating use tax rate authorized by Section 1210 of the New York Tax Law, Suffolk County must dedicate no less than one-eighth (1/8) and no more than three-eighths (3/8) to public safety purposes; and

WHEREAS, the State authorization for Suffolk County to increase its sales tax rate by an additional one percent (1%) extends through November 30, 2015; and

WHEREAS, extending the authorization to maintain the additional one percent (1%) sales and compensating use tax is a critical component of a comprehensive plan to balance the County's budget, maintain a sound fiscal standing and continue services vital to Suffolk County residents; now, therefore be it

1st RESOLVED, that this Legislature, in accordance with the provisions of Section 40 of the New York Municipal Home Rule Law, and joining with the County Executive, hereby finds and declares that the facts recited in the above WHEREAS clauses establish the necessity for the enactment of Senate Bill S.5671 and Assembly Bill A.7863, which authorize Suffolk County to extend the sales and compensating use tax at an additional rate of the one percent (1%) from November 30, 2015 through November 30, 2017; and be it further

2nd RESOLVED, that the Clerk of this Legislature is hereby directed to forward copies of this Resolution to Governor Andrew M. Cuomo; to the Majority Leader of the New York State Senate John Flanagan; to the Speaker of the New York State Assembly Carl Heastie; to the Minority Leaders of the New York State Senate and the New York State Assembly; and to each member of the Long Island delegation to the New York State Legislature.

DATED: June 2, 2015