

July 23, 2004

To: The Honorable Members of the Board of Legislators

In accordance with Section 152 of County Law, this shall serve as notice that a ***Special Session of the Board of Legislators will be held on Tuesday, July 27, 2004 at 6:30 P.M.*** in the Chambers of the Board of Legislators, 175 Arsenal Street, Watertown, NY.

The agenda is as follows:

1. Resolution of the board of Legislators of the County of Jefferson 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

If you need additional information relative to the Board Session agenda item, please feel free to contact me.

Sincerely,

Robert F. Hagemann III
Clerk of the Board

RFH:jdj

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. _____

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

By Legislator: _____

Be it resolved by the Board of Legislators of the County of Jefferson, as follows:

SECTION 1. Resolution No. 113, adopted by the Board of Supervisors of the County of Jefferson on July 12, 1965, imposing sales and compensating use taxes, is amended by adding a new section 4-A 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 three-quarters of one percent rate of such sales and compensating use taxes, for the period beginning September 1, 2004, and ending November 30, 2005. 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 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. Subdivision (1) of section 11 of Resolution No. 113, adopted by the Board of Supervisors of the County of Jefferson on July 12, 1965, imposing sales and use taxes, is amended to read as follows:

(1) (a) In respect to the use of property used by the purchaser in this county prior to August 1, 1965.

(b) With respect to the additional tax of one percent imposed effective March 1, 1968, in respect to the use of property used by the purchaser in this county prior to March 1, 1968.

(c) With respect to the additional tax of three-quarters of one percent imposed for the period beginning September 1, 2004, and ending November 30, 2005, in respect to the use of property used by the purchaser in this county prior to September 1, 2004.

SECTION 3. Subdivision (c) of section 14 of Resolution No. 113, enacted by the Board of Supervisors of the County of Jefferson on July 12, 1965, imposing sales and use taxes, is relettered subdivision (d) and a new subdivision (c) is added to read as follows:

(c) One hundred percent of net collections from the additional three-quarters of one percent

rate of tax imposed for the period beginning September 1, 2004, and ending November 30, 2005, shall be set aside and used solely for County purposes and shall not be subject to any revenue distribution agreement entered into pursuant to section 1262(c) of the New York Tax Law.

SECTION 4. This resolution shall take effect September 1, 2004.

Seconded by Legislator: _____

State of New York)
) ss.:
County of Jefferson)

I, the undersigned, Clerk of the Board of Legislators of the County of Jefferson, New York, do hereby certify that I have compared the foregoing copy of Resolution No. _____ of the Board of Legislators of said County of Jefferson with the original thereof on file in my office and duly adopted by said Board at a meeting of said Board on the _____ day of _____, 20____ and that the same is a true and correct copy of such Resolution and the whole thereof.

In testimony whereof, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, 20 ____.

Clerk of the Board of Legislators
