



# Office of the County Executive Monroe County Legislature

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No. <u>220156</u>
Not to be removed from the Office of the Legislature Of Monroe County
Committee Assignment
<b>URGENT</b> -L

April 25, 2022

To The Honorable  
Monroe County Legislature  
407 County Office Building  
Rochester, New York 14614

**Subject: Amending Resolution 265 of 1965 to Elect a Cents per Gallon Rate of Sales and Compensating Use Taxes on Motor Fuel and Diesel Motor Fuel**

Honorable Legislators:

We recommend that Your Honorable Body amend Resolution 265 of 1965, as amended, to elect a cents per gallon rate of sales and compensating use taxes on motor fuel and diesel motor 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.

With gas at record high prices, it is essential that we take action to provide some relief to Monroe County residents. This legislation will cap the local sales tax on gasoline at the \$2.00/gallon level, allowing for the largest tax reduction possible under New York State law.

**The specific legislative actions required are:**

1. Amend Resolution 265 of 1965, as amended, to elect a cents per gallon rate of sales and compensating use taxes on motor fuel and diesel motor fuel in lieu of the percentage rate of such taxes 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 two (2) dollars per gallon of either such fuel.
2. Provide that this resolution shall take effect June 1, 2022, and shall expire and be deemed repealed on December 1, 2022.

This action is a Type II Action pursuant to 6 NYCRR § 617.5(c)(26) ("routine or continuing agency administration and management, not including new programs or major reordering of priorities that may affect the environment") and is not subject to further review under the State Environmental Quality Review Act.

No additional net County support is required in the current Monroe County budget.

We recommend that this matter receive favorable action by Your Honorable Body.

Sincerely,

Adam Bello  
Monroe County Executive

Sabrina LaMar  
Monroe County Legislature  
President

Steve Brew  
Monroe County Legislature  
Majority Leader

Yversha Roman  
Monroe County Legislature  
Minority Leader



Blake Keller  
Monroe County Legislator  
District 1



Jackie Smith  
Monroe County Legislator  
District 2



Tracy DiFlorio  
Monroe County Legislator  
District 3



Frank X. Allkofer  
Monroe County Legislator  
District 4



Richard B. Milne  
Monroe County Legislator  
District 5



Sean McCabe  
Monroe County Legislator  
District 6



Brian E. Marianetti  
Monroe County Legislator  
District 7



Mark John Paul Dondorfer  
Monroe County Legislator  
District 8

Paul Dondorfer  
Monroe County Legislator  
District 9



Howard Maffucci  
Monroe County Legislator  
District 10



Sean M. Delehanty  
Monroe County Legislator  
District 11



Michael Yudelson  
Monroe County Legislator  
District 13



George J. Hebert  
Monroe County Legislator  
District 15



Dave Long  
Monroe County Legislator  
District 16



Maria Vecchio  
Monroe County Legislator  
District 17



John B. Baynes  
Monroe County Legislator  
District 18



Kathleen Taylor  
Monroe County Legislator  
District 19



Robert Colby  
Monroe County Legislator  
District 20



Mercedes Vazquez-Simmons  
Monroe County Legislator  
District 22



Ricky Frazier  
Monroe County Legislator  
District 28



William Burgess  
Monroe County Legislator  
District 29

By Legislators \_\_\_\_\_ and \_\_\_\_\_

Intro. No. \_\_\_\_\_

RESOLUTION NO. \_\_\_\_\_ OF 2022

**ELECTION OF A CENTS PER GALLON RATE OF SALES AND COMPENSATING USE TAXES ON MOTOR FUEL AND DIESEL MOTOR 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**

BE IT RESOLVED BY THE LEGISLATURE OF THE COUNTY OF MONROE, as follows:

SECTION 1. Resolution No. 265 of 1965, 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 motor 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 two (2) dollars 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 June 1, 2022, and shall expire and be deemed repealed on December 1, 2022.

Matter of Urgency  
File No. 22- \_\_\_\_\_

ADOPTION: Date: \_\_\_\_\_, 2022

Vote: \_\_\_\_\_

ACTION BY THE COUNTY EXECUTIVE

APPROVED: \_\_\_\_\_ VETOED: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

EFFECTIVE DATE OF RESOLUTION: \_\_\_\_\_