Office of the County Executive
Monroe County Legislature

January 9, 2023

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

Subject: Amend Resolution 265 of 1965 to Provide an Exemption From Sales And Compensating Use Taxes For Receipts From Retail Sales Of, And Consideration Given Or Contracted To Be Given For, Certain Clothing And Footwear, Pursuant To The Authority Of Article 29 Of The Tax Law Of The State Of New York

Honorable Legislators:

We recommend that Your Honorable Body amend Resolution 265 of 1965 to provide an exemption from sales and compensating use taxes for receipts from retail sales of, and consideration given or contracted to be given for, certain clothing and footwear, pursuant to the authority of Article 29 of the Tax Law of the State of New York.

Clothing and footwear sold for less than $110 per item or pair is exempt from the New York State 4% sales and use tax. A county may elect to provide the same exemption to take effect on March 1st of each year. Exempting eligible clothing and footwear from Monroe County's 4% sales and use tax will help our residents save money on essential items as well as help Monroe County retailers attract more customers, while having no measurable impact on projected annual sales tax revenues.

The specific legislative action required is to amend Subdivision (a) of section six of Resolution 265 of 1965, as amended, by adding a new paragraph 13 to read as follows: (13) Clothing and footwear described in paragraph (30) of subdivision (a) of section 1115 of the New York Tax Law.

The legislative action requested in this referral is not an "Action," as that term is defined in 6 NYCRR § 617.2(b), and is not subject to review under the State Environmental Quality Review Act.

This action will have no net impact on the revenues or expenditures of the current Monroe County budget.

We recommend that this matter be referred to the appropriate committee(s) for favorable action by Your Honorable Body.

Sincerely,

Adam J. Bello Monroe County Executive	Sabrina LaMar Monroe County Legislature President	Steve Brew Monroe County Legislature Majority Leader	Albert Blankley Monroe County Legislator District 24

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

Kirk Morris
Monroe County Legislator
District 7

Mark Johns
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

Susan Hughes-Smith
Monroe County Legislator
District 14

George Hebert
Monroe County Legislator
District 15

David 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

Rachel Barnhart
Monroe County Legislator
District 21

Mercedes Vazquez Simmons
Monroe County Legislator
District 22

Linda Hasman
Monroe County Legislator
District 23

Carolyn Delvecchio Hoffman
Monroe County Legislator
District 25

Yversha Roman
Monroe County Legislator
District 26

Ricky Frazier
Monroe County Legislator
District 28

William Burgess
Monroe County Legislator
District 29

By Legislators __________ and ____________

Intro. No.___

RESOLUTION NO. ___ OF 2023

PROVIDING AN EXEMPTION FROM SALES AND COMPENSATING USE TAXES FOR RECEIPTS FROM RETAIL SALES OF, AND CONSIDERATION GIVEN OR CONTRACTED TO BE GIVEN FOR, CERTAIN CLOTHING AND FOOTWEAR, 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. Subdivision (a) of section six of Resolution 265 of 1965, as amended, is amended by adding a new paragraph 13 to read as follows:

> (13) Clothing and footwear described in paragraph (30) of subdivision (a) of section 1115 of the New York Tax Law.

Section 2. This resolution shall take effect March 1, 2023, and shall apply in accordance with applicable transitional provisions of the New York Tax Law.

Matter of Urgency
File No. 23-____

ADOPTION: Date: Vote:

ACTION BY THE COUNTY EXECUTIVE

APPROVED: __________ VETOED: _________

SIGNATURE: ___________________________ DATE: ___________________

EFFECTIVE DATE OF RESOLUTION: __________________________________