

By Legislators Brew and Smith

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 This resolution shall take effect June 1, 2022, and shall expire and be deemed repealed on December 1, 2022.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. 22-0156

ADOPTION: Date: _____

Vote: _____

ACTION BY THE COUNTY EXECUTIVE

APPROVED: _____ VETOED: _____

SIGNATURE: _____ DATE: _____

EFFECTIVE DATE OF RESOLUTION: _____



Office of the County Executive Monroe County Legislature

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No. 220156

Not to be removed from the
Office of the
Legislature Of
Monroe County

Committee Assignment

URGENT

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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

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