

5/11/22



SARATOGA COUNTY BOARD OF SUPERVISORS

RESOLUTION 168 - 2022

Introduced by Supervisors Schopf and Lant.

ELECTING A CENTS PER GALLON RATE OF SALES TAX 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 enacted by the Board of Supervisors of the County of Saratoga as follows:

SECTION 1. Resolution 145-1982, is amended by adding a new section 4-B to read as follows:

Section 4-B. Cents per gallon 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 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 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 This Resolution shall take effect on June 1, 2022 and shall expire or be deemed repealed as of January 1, 2023.

BUDGET IMPACT STATEMENT: No Budget Impact.

May 11, 2022 Special Meeting

Motion to Adopt by Supervisor Schopf, Seconded by Supervisors Lant

AYES: (213055.5): Eric Connolly (11831), Joseph Grasso (4328), Philip C. Barrett (19014.5), Jonathon Schopf (19014.5), Eric Butler (6500), Diana Edwards (819), Jean Raymond (1333), Michael Smith (3525), Kevin Veitch (8004), Arthur M. Wright (1976), Kevin Tollisen (25662), Mark Hammond (17130), Thomas Richardson (5163), Scott Ostrander (18800), Theodore Kusnierz (16202), Willard H. Peck (5242), Sandra Winney (2075), Thomas N. Wood, III (5808), Matthew E. Veitch (14245.5), Edward D. Kinowski (9022), John Lant (17361)

NOES: (14245.5): Tara N. Gaston (14245.5)

ABSENT: (8208): John Lawler (8208)