



# Saratoga County Board of Supervisors

## **SPECIAL BOARD MEETING ORDER OF BUSINESS May 11, 2022 4:30PM**

1. WELCOME
2. ROLL CALL
3. ATTENTION TO FLAG
4. RATIFY SPECIAL MEETING
5. RESOLUTION 168
6. ADJOURN

40 MCMASTER STREET  
BALLSTON SPA, NEW YORK 12020  
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## **SARATOGA COUNTY BOARD OF SUPERVISORS**

**SPECIAL BOARD MEETING RESOLUTION PRESENTED WEDNESDAY, MAY 11, 2022**

168. 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

5/11/22



## **SARATOGA COUNTY BOARD OF SUPERVISORS**

### **RESOLUTION 168 - 2022**

**Introduced by Supervisors:**

#### **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 This Resolution shall take effect on June 1, 2022 and shall expire or be deemed repealed as of January 1, 2023.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: Supervisor(s):

Second: Supervisors(s):

Ayes:

Noes:

Abstain:

Absent: