

LOCAL LAW NO. "I" FOR 2022

A LOCAL LAW OF THE COUNTY OF ALBANY, NEW YORK AMENDING LOCAL LAW NO. 6 FOR 2017: A LOCAL LAW OF THE COUNTY OF ALBANY, NEW YORK REPEALING THE WIRELESS COMMUNICATION SURCHARGE AUTHORIZED BY ARTICLE 6 OF THE COUNTY LAW OF THE STATE OF NEW YORK SET FORTH IN ALBANY COUNTY LOCAL LAW NO. 9 FOR 2009 AND IMPOSING THE WIRELESS COMMUNICATIONS SURCHARGES PURSUANT TO THE AUTHORITY OF TAX LAW §186-g

Introduced: 9/12/22

By Mr. A. Joyce:

BE IT ENACTED by the Albany County Legislature, that Local Law No. 6 for 2017 "A Local Law of the County of Albany, New York Repealing the Wireless Communication Surcharge Authorized by Article 6 of the County Law of the State of New York set forth in Albany County Local Law 9 For 2009 and Imposing the Wireless Communications Surcharges Pursuant to the Authority of Tax Law §186-g" is hereby amended as follows:

Section 1. Amendment of existing Local Law.

Section 2, Imposition of wireless communication surcharges, is hereby amended by inserting the following language after subd. (c):

"(d) Pursuant to the authority of Tax Law §186-g, there are hereby imposed and there shall be paid surcharges within the territorial limits of Albany County on: (i) wireless communications service provided to a wireless communications customer with a place of primary use within such County at a rate of ninety-five (95) cents per month on each wireless communications device in service during any part of the month; and (ii) the retail sale of prepaid wireless communications service sold within such County, at the rate of ninety-five (95) cents per retail sale, whether or not any tangible property is sold therewith.

(e) Wireless communications service suppliers shall begin to add such surcharge to the billings of its customers and prepaid wireless communications sellers shall begin to collect such surcharge from its customers commencing December 1, 2022.

(f) Each wireless communications service supplier and prepaid wireless communications seller is entitled to retain, as an administrative fee, an amount equal to three (3) percent of its collections of the surcharges imposed by this Local Law, provided that the supplier or seller files any required return and remits the surcharges due to the New York State Commissioner of Taxation and Finance before its due date."

Section 2. Severability

If any clause, sentence, paragraph, subdivision, section or part of this Local Law or the application thereof, to any person, individual, corporation, firm, partnership, entity or circumstance, shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, invalidate the remainder thereof, but shall be confined to its operation to the clause, sentence, paragraph, subdivision, section, or part of this Local Law or in its application to the person, individual, corporation, firm, partnership, entity or circumstance directly involved in the controversy in which such judgment or order shall be rendered.

Section 3. Effective Date.

This Local Law shall take effect December 1, 2022, and shall expire and be deemed repealed June 30, 2032.

Referred to Law and Public Safety Committees – 9/12/22