

LOCAL LAW NO. "F" 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

Introduced: 7/10/17

By Mr. Ward:

BE IT ENACTED by the Albany County Legislature as follows:

Section 1. Repeal of existing Local Law.

Local Law 9 for 2009 is hereby repealed.

Section 2. Imposition of wireless communication surcharges.

(a) 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 thirty (30) 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 thirty (30) cents per retail sale, whether or not any tangible property is sold therewith.

(b) 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, 2017.

(c) 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 3. Administration of Surcharges.

The surcharges imposed by this Local Law shall be administered and collected by the New York State Commissioner of Taxation and Finance as provided in

paragraph (8) of Tax Law §186-g and in a like manner as the taxes imposed by Articles Twenty-eight and Twenty-nine of the Tax Law.

Section 4. Applicability of State law to surcharges imposed by this Local Law.

All the provisions of Tax Law §186-g shall apply to the surcharges imposed by this Local Law with the same force and effect as if those provisions had been set forth in full in this Local Law, except to the extent that any of those provisions is either inconsistent with or not relevant to the surcharges imposed by this Local Law.

Section 5. Use of Surcharges.

Net collections received by Albany County from the surcharges imposed by this Local Law shall be expended only upon authorization of the Albany County Legislature and only for the payment of system costs, eligible wireless 911 service costs, or other costs associated with the administration, design, installation, construction, operation, or maintenance of public safety communications networks or a system to provide enhanced wireless 911 service serving such County, as provided in paragraph (9) of Tax Law §186-g, including, but not limited to, hardware, software, consultants, financing, and other acquisition costs. The County shall separately account for and keep adequate books and records of the amount and object or purpose of all expenditures of all such monies. If, at the end of any fiscal year, the total amount of all such monies exceeds the amount necessary for payment of the above mentioned costs in such fiscal year, such excess shall be reserved and carried over for the payment of those costs in the following fiscal year.

Section 6. Effective Date.

This Local Law shall take effect December 1, 2017.

Referred to Audit and Finance Committee. 7/10/17