New York State Department of State
Division of Corporations, State Records and Uniform Commercial Code
One Commerce Plaza, 99 Washington Avenue
Albany, NY 12231-0001
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Local Law Filing

(Use this form to file a Local Law with the Secretary of State)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

COUNTY OF LEWIS

Local Law No. 4 of the Year 2017

THE COUNTY OF LEWIS LOCAL LAW PROVIDING FOR THE ESTABLISHMENT OF WIRELESS COMMUNICATIONS SURCHARGES PURSUANT TO THE AUTHORITY OF TAX LAW § 186-g

SECTION 1. LEGISLATIVE INTENT.

The Lewis County Board of Legislators hereby finds and determines that the imposition of surcharges on wireless communications service in the County of Lewis to finance the costs associated with the design, construction, maintenance and administration of the County's wireless E-911 system will provide the means to better serve the residents and visitors of Lewis County.

SECTION 2. IMPOSITION OF WIRELESS COMMUNICATIONS SURCHARGES ON PREPAID AND POSTPAID WIRELESS COMMUNICATIONS.

(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 the County of Lewis on: (i) wireless communications service provided to a wireless communications customer with a place of primary use within the County of Lewis, at the rate of thirty cents ($.30) per month on each wireless communications device in service during any part of the month; and (ii) the retail sale of prepaid wireless communications service sold within the County of Lewis, at the rate of thirty cents ($.30) per retail sale, whether or not any tangible personal property is sold therewith.

(B) Wireless communications service suppliers shall begin to add such surcharge to the bills 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 on or before the due date for that return and that payment.

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 SURCHARES IMPOSED

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 NET COLLECTIONS RECEIVED FROM SURCHARGES.

(A) Net collections received by the COUNTY from the surcharges imposed by this LOCAL LAW shall be expended only upon authorization of the Board of Legislators of the County of Lewis, and only for 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 LEWIS 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.

(B) This LOCAL LAW shall not be interpreted as precluding other means of funding all or part of the County's E-911 wireless system. The County of Lewis may apply for and accept federal monies and may accept contributions and donations from any source for the purpose of funding the County's E-911 wireless system.

SECTION 6. VALIDITY AND SEVERABILITY.

If any section or part of this LOCAL LAW is declared invalid or unconstitutional, it shall not be held to invalidate or impair the validity, force or effect of any other section of this Law.

SECTION 7. EFFECTIVE DATE.

This LOCAL LAW shall take effect December 1, 2017.

(Complete the certification in the paragraph that applies to the filing of this Local Law and strike out that which is not applicable)

1. (Final Adoption by Local Legislative Body Only.)

I hereby certify that the Local Law annexed hereto, designated as Local Law No. 4 of 2017, of the County of Lewis was duly passed by the Lewis County Board of Legislators on July 5, 2017, in accordance with the applicable provisions of law.

~~**2. (Passage by Local Legislative Body with Approval, No Disapproval or Repassage After Disapproval by the Elective Chief Executive Officer*).**~~

~~I hereby certify that the Local Law annexed hereto, designated as Local Law No. _____ of 20__, of the County, City, Town, Village of _____ was duly passed by the _____ on _____, 20__, and was approved, not approved, repassed after disapproval, by the _____, and was deemed duly adopted on _____, 20__, in accordance with the applicable provisions of law.~~

~~**3. (Final Adoption by Referendum.)**~~

~~I hereby certify that the Local Law annexed hereto, designated as Local Law No. _____ of 20__, of the County, City, Town, Village of _____ was duly passed by the _____ on _____, 20__, and was approved, not approved, repassed after disapproval, by the _____ on _____, 20__. Such Local Law was submitted to the people by reason of a mandatory/permissive referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the general/special/annual election held on _____, 20__, in accordance with the applicable provisions of law.~~

~~**4. (Subject to a Permissive Referendum and Final Adoption Because No Valid Petition was Filed Requesting Referendum.)**~~

~~I hereby certify that the Local Law annexed hereto, designated as Local Law No. ____ of 20__, of the County of Lewis was duly passed by the Lewis County Board of Legislators on , 20__, and was approved, not approved, repassed after disapproval, by the _____ on _____, 20__. Such Local Law was subject to permissive referendum and no valid petition requesting such referendum was filed as of , 20__, in accordance with the applicable provisions of law.~~

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* Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis, or if there be none, the chairman of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto Local Laws or Ordinances.

~~**5. (City Local Law Concerning Charter Revision Proposed by Petition.)**~~

~~I hereby certify that the Local Law annexed hereto, designated as Local Law No. _____ of 20__, of the City of _____ having been submitted to referendum pursuant to the provisions of Section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the special/general election held on _____, 20__, became operative.~~

~~**6. (County Local Law Concerning Adoption of Charter.)**~~

~~I hereby certify that the Local Law annexed hereto, designated as Local Law No. _____ of 20__, of the County of _____, State of New York, having been submitted to the electors at the General Election of November _____, 20__, pursuant to the subdivisions 5 and 7 of Section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and of a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.~~

(If any other authorized form of final adoption has been followed, please provide an appropriate certification).

I further certify that I have compared the preceding Local Law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original Local Law, and was finally adopted in the manner indicated in Paragraph 1, above.

Teresa Clark

TERESA CLARK, CLERK
LEWIS COUNTY BOARD OF LEGISLATORS

(Seal)

Dated: July 7, 2017.

(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized Attorney of locality.)

STATE OF NEW YORK)
COUNTY OF LEWIS) ss:

I, the undersigned, hereby certify that the foregoing Local Law contains the correct text and that all proper proceedings have been had or taken for the enactment of the Local Law annexed hereto.

Joan E McNichol

JOAN E. McNICHOL, ESQ.
LEWIS COUNTY ATTORNEY

Dated: July 7, 2017.