



**NIAGARA COUNTY LEGISLATURE**  
**NIAGARA COUNTY COURTHOUSE**  
**175 HAWLEY STREET**  
**LOCKPORT, NEW YORK 14094-2740**

**REBECCA J. WYDYSH**  
*Chairman*

**ALYSA T. TOMASINO**  
*Clerk*

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**AUGUST 13, 2025**

**NOTICE FOR A SPECIAL MEETING**

**Special Legislature Meeting**  
**Monday, August 18, 2025**  
**5:30 PM**  
**Niagara County Legislature Chambers**  
**Courthouse**  
**Lockport, New York**

**Agenda**

**1. IMPOSITION OF ADDITIONAL ONE PERCENT (1%) SALES AND  
USE TAX PURSUANT TO ARTICLE 29 OF THE TAX LAW OF THE STATE OF  
NEW YORK AND CHAPTER 275 OF LAWS OF 2025**

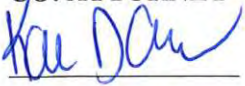
*Alysa Tomasino*

Alysa T. Tomasino, Clerk  
Niagara County Legislature

# NIAGARA COUNTY LEGISLATURE

FROM: Committee of the Whole DATE: 08/18/25 RESOLUTION # CW-016-25

APPROVED  
CO. ATTORNEY



REVIEWED  
CO. MANAGER

COMMITTEE ACTION  
CW - 8/18/25

LEGISLATIVE ACTION

Approved: Ayes \_\_\_\_\_ Abs. \_\_\_\_\_ Noes \_\_\_\_\_  
Rejected: Ayes \_\_\_\_\_ Abs. \_\_\_\_\_ Noes \_\_\_\_\_  
Referred: \_\_\_\_\_

## IMPOSITION OF ADDITIONAL ONE PERCENT (1%) SALES AND USE TAX PURSUANT TO ARTICLE 29 OF THE TAX LAW OF THE STATE OF NEW YORK AND CHAPTER 275 OF LAWS OF 2025

WHEREAS, the State of New York has enacted legislation allowing the County of Niagara to impose an additional one percent (1%) rate of sales and compensating use taxes from March 1, 2003 to November 30, 2005, and enacted legislation allowing the county of Niagara to continue to impose the additional one percent (1%) rate from December 1, 2005 to November 30, 2007, and enacted legislation allowing the county of Niagara to continue to impose the additional 1% rate from December 1, 2007 to November 30, 2009, and enacted legislation allowing the county of Niagara to continue to impose the additional 1% rate from December 1, 2009 to November 30, 2011, and enacted legislation allowing the county of Niagara to continue to impose the additional 1% rate from December 1, 2011 to November 30, 2013, and enacted legislation allowing the county of Niagara to continue to impose the additional 1% rate from December 1, 2013 to November 30, 2015, and enacted legislation allowing the county of Niagara to continue to impose the additional 1% rate from December 1, 2017 to November 30, 2020, and enacted legislation allowing the county of Niagara to continue to impose the additional 1% rate from December 1, 2020 to November 30, 2023, and enacted legislation allowing the county of Niagara to continue to impose the additional 1% rate from December 1, 2023 to November 30, 2025, enacted legislation allowing the county of Niagara to continue to impose the additional 1% rate from December 1, 2025 to November 30, 2027, all in addition to the three percent (3%) said County is authorized to impose, and to dedicate the revenues from the additional rate to pay the County's share of Medicaid costs, and

WHEREAS, the Niagara County Legislature, by Home Rule Message Resolution FN-005-03 enacted January 21, 2003 and by imposition resolution FN-006-03 enacted January 22, 2003, enacted and imposed an additional one percent (1%) sales and use taxes pursuant to Article 29 of the Tax Law of the State of New York and Chapter 4 of Laws of 2003 effective March 1, 2003 and ending November 30, 2005, and

WHEREAS, the Niagara County Legislature, by Home Rule Message Resolution AD-017-05 enacted April 19, 2005 and by imposition resolution AD-027-05 enacted July 12, 2005, enacted and imposed an extension of the additional one percent (1%) sales and use taxes pursuant to Article 29 of the Tax Law of the State of New York and Chapter 91 of Laws of 2005 effective December 1, 2005 and ending November 30, 2007, and

WHEREAS, the Niagara County Legislature, by Home Rule Message Resolution AD-017-07 enacted May 1, 2007 and by imposition resolution CW-001-07 enacted August 7, 2007, enacted and imposed an extension of the additional 1% sales and use taxes pursuant to Article 29 of the Tax Law of the State of New York and Chapter 460 of Laws of 2007 effective December 1, 2007 and ending November 30, 2009, and

WHEREAS, the Niagara County Legislature, by Home Rule Message Resolution AD-012-09 enacted May 5, 2009, and by imposition resolution CW-001-09 enacted July 28, 2009, enacted and imposed an extension of the additional 1% sales and use taxes pursuant to Article 29 of the Tax Law of the State of New York and Chapter 140 of Laws of 2009 effective December 1, 2009 ending November 30, 2011, and

WHEREAS, the Niagara County Legislature, by Home Rule Message Resolution AD-015-11 enacted May 17, 2011, and by imposition resolution CW-001-11 enacted August 22, 2011, enacted and imposed an extension of the additional 1% sales and use taxes pursuant to Article 29 of the Tax Law of the State of New York and Chapter 240 of Laws of 2011 effective December 1, 2011 ending November 30, 2013, and

WHEREAS, the Niagara County Legislature, by Home Rule Message Resolution AD-009-13 enacted May 21, 2013, and by imposition resolution AD-019-13 enacted August 6, 2013, enacted and imposed an extension of the additional one percent (1%) rate of sales and use taxes pursuant to Article 29 of the Tax Law of the State of New York and Chapter 219 of Laws of 2013 effective December 1, 2013 ending November 30, 2015, and

WHEREAS, the Niagara County Legislature, by Home Rule Message Resolution CW-009-15 enacted May 19, 2015, and by imposition resolution CW-013-15 enacted September 15, 2015, enacted and imposed an extension of the additional one percent (1%) rate of sales and use taxes pursuant to Article 29 of the Tax Law of the State of New York and Chapter 183 of Laws of 2015 effective December 1, 2015 ending November 30, 2017, and

WHEREAS the Niagara County Legislature, by Home Rule Message Resolution CW-003-17 enacted May 2, 2017, and by imposition Resolution CW-005-17 enacted August 1, 2017, enacted and imposed an extension of the additional one percent (1%) rate of sales and use taxes pursuant to Article 29 of the Tax Law of the State of New York and Chapter 60 of Laws of 2017 effective December 1, 2017 ending November 30, 2020, and

WHEREAS, Home Rule Message CW-007-20 enacted March 10, 2020 and Imposition Resolution CW-018-20 enacted June 16, 2020, enacted and imposed an extension of the additional one percent (1%) rate of sales and use taxes pursuant to Article 29 of the Tax Law of the State of New York and Chapter 58 of Laws of 2020 effective December 1, 2020 ending November 30, 2023, and

WHEREAS, Home Rule Message CW-008-23 enacted April 25, 2023 and Imposition Resolution CW-028-23 enacted August 1, 2023, enacted and imposed an extension of the additional one percent (1%) rate of sales and use taxes pursuant to Article 29 of the Tax Law of the State of New York and Chapter 248 of Laws of 2023 effective December 1, 2023 ending November 30, 2025, and

WHEREAS, the Niagara County Legislature by Home Rule Message Resolution AD-019-25 enacted April 8, 2025 requested the new York State Legislature to amend the Tax Law to authorize Niagara County to continue from December 1, 2025 to November 30, 2027, and

WHEREAS, the New York Legislature, by passage of Senate Bill S5571 on May 27, 2025, and Assembly Bill A6750 on June 6, 2025, amended the Tax Law section 1. Clause 29 of subparagraph (i) of the opening paragraph of section 1210 of the tax law as amended by section 1 of subpart cc of part A of chapter 275 of the Laws of 2025 to authorize such extension in relation to continuing to authorize Niagara county to impose an additional rate of sales and compensating use tax for such county for the period ending November thirtieth, two thousand twenty-seven, and

WHEREAS, the New York Legislature, by passage of Chapter 275 of Laws of 2025, amended the Tax Law to authorize such extension, now, therefore, be it

RESOLVED, by the County Legislature of the County of Niagara, New York as follows:

SECTION 1. Section 4-A of a resolution enacted by the Legislature of the County of Niagara on December 3, 1968, as amended, imposing sales and compensating use taxes, is amended to read as follows:

SECTION 4-A. Imposition of additional rate of sales and compensating use taxes.

Pursuant to the authority of section 1210 of the Tax Law, in addition to the sales and compensating use taxes imposed by sections 2 and 4 of this resolution, there is hereby imposed and shall be paid an additional one percent rate of sales and compensating use taxes, for the period beginning March 1, 2003, and ending November 30, 2027. Such additional taxes shall be identical to the taxes imposed by such sections 2 and 4 and shall be administered and collected in the same manner as such taxes. All of the provisions of this resolution relating to or applicable to the administration and collection of the taxes imposed by such sections 2 and 4 shall apply to the additional taxes imposed by this section, including the applicable transitional provisions, limitations, special provisions, exceptions, exclusions, refunds and credits as are set forth in this resolution, with the same force and effect as if those provisions had been incorporated in full into this section and had expressly referred to the additional taxes imposed by this section.

SECTION 2. Paragraph (B) of subdivision (1) of section 11 of a resolution enacted by the Legislature of the County of Niagara on December 3, 1968, as amended, imposing sales and compensating use taxes, is amended to read as follows:

B) With respect to the additional tax of one percent imposed for the period beginning March 1, 2003, and ending November 30, 2027, in respect to the use of property used by the purchaser in this County prior to March 1, 2003.

SECTION 3. Subdivision (d) of section 14 of a resolution enacted by the Legislature of the County of Niagara on December 3, 1968 as amended, imposing sales and compensating use taxes, is amended to read as follows:

(d) Notwithstanding any contrary provision of the law, if the County imposes the additional one percent rate of sales and compensating use taxes authorized by section 1210 of the New York State Tax Law for all or any portion of the period beginning March 1, 2003, and ending November 30, 2027, the County shall use all net collections from such additional one percent rate to pay the County's expenses for Medicaid. The net collections from the additional one percent rate imposed pursuant to such section 1210 shall be deposited in a special fund to be created by the County separate and apart from any other funds and accounts of the County. Any and all remaining net collections from such additional one percent tax, after the Medicaid expenses are paid, shall be deposited by the County in the County's general fund for any County purpose.

SECTION 4. This enactment shall take effect December 1, 2025.