



**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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**APRIL 19, 2022**

**NOTICE FOR A SPECIAL MEETING**

**Special Legislature Meeting**  
**Monday, April 25, 2022**  
**5:30 PM**  
**Niagara County Legislature Chambers**  
**Courthouse**  
**Lockport, New York**

**Agenda**

**1. RESOLUTION OF THE LEGISLATURE OF THE COUNTY OF NIAGARA  
ELECTING A CENTS PER GALLON RATE OF SALES 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**

*Alysa T. Tomasino*

Alysa T. Tomasino, Clerk  
Niagara County Legislature

# NIAGARA COUNTY LEGISLATURE

FROM: Committee of the Whole DATE: 04/25/22 RESOLUTION #: CW-009-22

APPROVED BY  
CO. ATTORNEY

REVIEWED BY  
CO. MANAGER

COMMITTEE ACTION  
CW - 4/25/22

LEGISLATIVE ACTION

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

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

Referred: \_\_\_\_\_

## RESOLUTION OF THE LEGISLATURE OF THE COUNTY OF NIAGARA ELECTING A CENTS PER GALLON RATE OF SALES 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 Legislature of the County of Niagara as follows:

Resolution of December 3, 1968, as amended by Resolution FN-006-03 on January 22, 2003, is amended by adding a new section 4-B to read as follows:

SECTION 4-B. Cents per gallon rate of sales and compensating use taxes on motor fuel and diesel motor fuel.

Notwithstanding any provision of this enactment to the contrary, commencing June 1, 2022, in lieu of the percentage rate of sales and compensating use taxes imposed on receipts from the retail sale of 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 three (3) dollars per gallon of either such fuel. Provided that, if the average price of such fuels changes as described in such subdivision (m) of section 111 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.

This resolution shall take effect June 1, 2022, and shall expire or be deemed repealed as of December 1, 2022.

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COMMITTEE OF THE WHOLE