

OFFICIAL RECORD

Lockport, New York

April 25, 2022

The meeting was called to order by Chairman Wydysh at 5:31 p.m.

Clerk Tomasino called the roll. All Legislators were present with the exception of Legislators Bradt, Gooch, Grozio, Hill and Nemi.

Resolution No. CW-009-22

From: Committee of the Whole.

Dated: April 25, 2022

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This resolution shall take effect June 1, 2022, and shall expire or be deemed repealed as of December 1, 2022.

Moved by Andres, seconded by Robins.

Adopted. 10 Ayes, 0 Noes, 5 Absent – Bradt, Gooch, Grozio, Hill and Nemi.

Moved by Myers, seconded by Robins that the Board adjourn.

The Chairman declared the Board adjourned 5:52 p.m., subject to the call of the Clerk.

Alysa T. Tomasino

Alysa T. Tomasino, Clerk