LOCAL LAW NO. 2 OF 2017
COUNTY OF OTSEGO, NEW YORK

A LOCAL LAW REPEALING THE WIRELESS COMMUNICATIONS
SURCHARGE AUTHORIZED BY ARTICLE SIX OF THE COUNTY LAW OF
THE STATE OF NEW YORK AND IMPOSED BY COUNTY OF OTSEGO
LOCAL LAW NO. 2 OF 2004; AND IMPOSING THE WIRELESS
COMMUNICATIONS SURCHARGES PURSUANT TO THE AUTHORITY OF
TAX LAW SECTION 186-g

BE IT ENACTED, by the Board of Representatives of the County of Otsego as
follows:

SECTION 1. REPEAL OF PRIOR LAW

Local Law No. 2 of 2004 entitled “A LOCAL LAW PROVIDING FOR THE
ESTABLISHMENT OF AN E-911 WIRELESS SURCHARGE”, is hereby repealed.

SECTION 2. IMPOSITION OF WIRELESS COMMUNICATIONS 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 the County of Otsego
on: (i) wireless communications service provided to a wireless communications
customer with a place of primary use within such County, at the rate of thirty
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 cents 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 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 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 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 (b) 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. AUTHORIZED EXPENDITURES FROM NET COLLECTIONS

Net collections received by this County from the surcharges imposed by this
Local Law No. 2 of 2017
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Local Law shall be expended only upon authorization of the Board of Representatives of the County of Otsego 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 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.
RESOLUTION NO. 250-20170802

RESOLUTION - A LOCAL LAW REPEALING THE WIRELESS COMMUNICATIONS SURCHARGE AUTHORIZED BY ARTICLE SIX OF THE COUNTY LAW OF THE STATE OF NEW YORK AND IMPOSED BY COUNTY OF OTSEGO LOCAL LAW NO. 2 OF 2004; AND IMPOSING THE WIRELESS COMMUNICATIONS SURCHARGES PURSUANT TO THE AUTHORITY OF TAX LAW SECTION 186-g

FRAZIER, GELBSMAN, MCCARTY, WILBER, STULIGROSS

WHEREAS, there was duly presented to the Board of Representatives of the County of Otsego at a regular meeting duly held in the Meeting Room of the Board of Representatives in the Otsego County Office Building, Cooperstown, New York on July 5, 2017, a local law for the year 2017 entitled "A Local Law repealing the wireless communications surcharge authorized by Article Six of the County Law of the State of New York and imposed by County of Otsego Local Law No. 2 of 2004; and imposing the wireless communications surcharges pursuant to the authority of Tax Law Section 186-g"; and

WHEREAS, a public hearing was duly held on the proposed Local Law in the Meeting Room of the Board of Representatives in the Otsego County Office Building, 197 Main Street, Cooperstown, New York on the 2nd day of August, 2017 at 9:45 a.m., at which time all interested persons were heard; now, therefore, be it

RESOLVED, that a local law of the County of Otsego for the year 2017, as above set forth, be and the same is hereby adopted.
STATE OF NEW YORK:

SS

COUNTY OF OTSEGO:

I, Carol D. McGovern, Clerk of the Board of Representatives of Otsego County, New York, DO HEREBY CERTIFY that I have compared the foregoing copy of resolution with the original resolution on file in my office and that the same is a true and complete copy thereof as duly adopted by said Board of Representatives while in session on the 2nd day of August, 2017.

WITNESS my hand and the official seal of the Board of Representatives of Otsego County, New York, this 2nd day of August, 2017.

(SEAL)

Carol D. McGovern
Clerk, Board of Representatives
Otsego County, New York