

Introduced by the County Executive: Presiding Officer Norma Gonsalves

LOCAL LAW NO. 7-2017

A LOCAL LAW TO AMEND THE ADMINISTRATIVE CODE OF NASSAU COUNTY WITH RESPECT TO IMPOSITION OF WIRELESS COMMUNICATION SERVICE SURCHARGES PURSUANT TO THE AUTHORITY OF TAX LAW § 186-G.

Passed by the Nassau County Legislature on August 7, 2017.
Voting: ayes: 11 nays: 6 abstained: 0

Became a law in August 9, 2017 with the approval of the County Executive.

Approved as TO-FORM

Deputy County Attorney

WHEREAS, The State Legislature has enacted a new statute amending the authority of the County to impose a wireless communication service surcharge; and

WHEREAS, the current local law, codified as Title H-1 of the Administrative Code, needs to be amended to reflect the change in authority, now, therefore

BE IT ENACTED by the County Legislature of the County of Nassau as follows:

Section 1. Title H-1 of Chapter 8 of the Administrative Code of Nassau County as enacted by Local Law No. 19-2002 is amended to read as follows:

Title H-1.

Wireless Communications Service Surcharges

- §8-105.0 Imposition of wireless communications surcharges.
- §8-105.1 Administration of surcharges.
- §8-105.2 Applicability of State law to surcharges imposed by this Title.

§8-105.0. **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 on: (i) wireless communications service provided to a wireless communications customer with a place of primary use within the 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 the 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 Title, 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.

§8-105.1. **Administration of surcharges.** The surcharges imposed by this Title 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.

§8-105.2. **Applicability of State law to surcharges imposed by this Title.** All the provisions of Tax Law § 186-g shall apply to the surcharges imposed by this Title with the same

force and effect as if those provisions had been set forth in full in this Title, except to the extent that any of those provisions is either inconsistent with or not relevant to the surcharges imposed by this Title.

§8-105.3. **Appropriation of surcharges.** Net collections received by the County from the surcharges imposed by this Title shall be expended only upon authorization of the County Legislature 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 the 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.

§ 2. Severability. If any clause, sentence, paragraph, subdivision, section, or part of this law or the application thereof to any person, individual, corporation, firm, partnership, entity, or circumstance shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part of this law, or in its application to the person, individual, corporation, firm, partnership, entity, or circumstance directly involved in the controversy in which such order or judgment shall be rendered.

§ 3. It is hereby determined, pursuant to the provisions of the State Environmental Quality Review Act, 8 N.Y.E.C.L. section 0101 et seq. and its implementing regulations, Part 617 of 6 N.Y.C.R.R., and Section 1611 of the County Government Law of Nassau County, that the adoption of this local law is a "Type II" Action within the meaning of Section 617.5(c)(20) and (27) of 6 N.Y.C.R.R., and, accordingly, is of a class of actions which do not have a significant effect on the environment; and no further review is required.

§ 4. This local law shall take effect December 1, 2017.

APPROVED


County Executive

DATE August 9, 2017