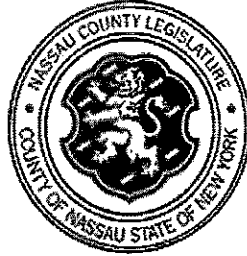


138-22

OFFICE OF THE
DEMOCRATIC MINORITY



PETER J. CLINES, ESQ.
MINORITY COUNSEL

NASSAU COUNTY LEGISLATURE
THEODORE ROOSEVELT EXECUTIVE & LEGISLATIVE BUILDING
1550 FRANKLIN AVENUE - ROOM 131
MINEOLA, NEW YORK 11501
TELEPHONE: (516) 571-6232 - FAX: (516) 571-6125
email: PCLINES@NASSAUCOUNTYNY.GOV

Inter-Departmental Memo

To: Michael C Pulitzer, Clerk of the Legislature

From: Peter J. Clines, Esq., Minority Counsel *PJC*

CC: Hon. Richard Nicoletto, Presiding Officer

Hon. Kevan Abrahams, Minority Leader

Date: May 3, 2022

Re: A LOCAL LAW TO AMEND LOCAL LAW 4-2022, IN RELATION TO CORRECTING THE DURATION OF THE GASOLINE SALES TAX EXEMPTION TO CONFORM TO THE STATE LAW AND TO MAXIMIZE THE FINANCIAL BENEFIT FOR NASSAU COUNTY CONSUMERS.

Attached please find the above referenced local law which has been approved as to form per the Rules of the Legislature. Kindly distribute a copy to Presiding Officer Richard Nicoletto along with our request that this item be placed on the next available legislative agenda.

Kindly provide a time stamped hard copy acknowledgement of your receipt. Miscellaneous

Thank you.

2022 MAY - 3 P 11

RECEIVED
NASSAU COUNTY
CLERK OF THE LEGISLATURE

Submitted and Introduced by Minority Leader Kevan Abrahams, Legislator Delia DeRiggi-Whitton, Legislator Siela A. Bynoe, Legislator Carrié Solages, Legislator Arnold A. Drucker, Legislator Joshua Lafazan, and Legislator Debra Mulé

PROPOSED LOCAL LAW NO. – 2022

A LOCAL LAW TO AMEND LOCAL LAW 4-2022, IN RELATION TO CORRECTING THE DURATION OF THE GASOLINE SALES TAX EXEMPTION TO CONFORM TO THE STATE LAW AND TO MAXIMIZE THE FINANCIAL BENEFIT FOR NASSAU COUNTY CONSUMERS.

APPROVED AS TO FORM



Minority Counsel

RECEIVED
NASSAU COUNTY
CLERK OF THE LEGISLATURE
2022 MAY - 3 P 1:14

WHEREAS, the Nassau County Legislature passed Local Law 4-2022 to elect to utilize 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; and

WHEREAS, this Legislature seeks to correct the duration of the gasoline sales tax exemption to conform to the state law and to maximize the financial benefit for Nassau County consumers by extending the duration of the exemption and increasing the amount of the exemption; now, therefore

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

Section 1. Local Law 4-2022 is amended as follows:

§1-A. Cents per gallon rate of sales and compensating use taxes on motor fuel and diesel motor fuel. Notwithstanding the provisions of any local law or ordinance to the contrary, 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 the purposes of calculating the cents per gallon rate of tax, such receipts or consideration shall be limited to [~~three~~] two dollars (~~[\$3.00]~~ \$2.00) per gallon of either such fuel. Provided that, if the average price of such fuels changes as described in such subdivision (m) of section 1111 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.

§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 (SEQRA), 8 N.Y.E.C.L. Section 0101 et seq. and its implementing regulations, Part 617 of Title 6 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.

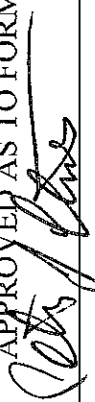
§4 This law shall take effect on June 1, 2022, and shall expire and be deemed repealed on [December 31, 2022] March 1, 2023.

Submitted and Introduced by Minority Leader Kevan Abrahams, Legislator Delia DeRiggi-Whitton, Legislator Siela A. Bynoe, Legislator Carrié Solages, Legislator Arnold A. Drucker, Legislator Joshua Lafazan, and Legislator Debra Mulé

LOCAL LAW NO. – 2022

A LOCAL LAW TO AMEND LOCAL LAW 4-2022, IN RELATION TO CORRECTING THE DURATION OF THE GASOLINE SALES TAX EXEMPTION TO CONFORM TO THE STATE LAW AND TO MAXIMIZE THE FINANCIAL BENEFIT FOR NASSAU COUNTY CONSUMERS.

APPROVED AS TO FORM



Minority Counsel

2022 MAY - 3 P 1:14

RECEIVED
NASSAU COUNTY
CLERK OF THE LEGISLATURE

WHEREAS, the Nassau County Legislature passed Local Law 4-2022 to elect to utilize 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; and

WHEREAS, this Legislature seeks to correct the duration of the gasoline sales tax exemption to conform to the state law and to maximize the financial benefit for Nassau County consumers by extending the duration of the exemption and increasing the amount of the exemption; now, therefore

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

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§1-A. Cents per gallon rate of sales and compensating use taxes on motor fuel and diesel motor fuel. Notwithstanding the provisions of any local law or ordinance to the contrary, 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 the purposes of calculating the cents per gallon rate of tax, such receipts or consideration shall be limited to two dollars (\$2.00) per gallon of either such fuel. Provided that, if the average price of such fuels changes as described in such subdivision (m) of section 1111 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.

§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 (SEQRA), 8 N.Y.E.C.L. Section 0101 et seq. and its implementing regulations, Part 617 of Title 6 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 law shall take effect on June 1, 2022, and shall expire and be deemed repealed on March 1, 2023.