
COUNTY OF DELAWARE

Local Law No. 1 of the year 2017

**BOARD OF SUPERVISORS OF THE COUNTY OF DELAWARE
REPEALING THE WIRELESS COMMUNICATIONS SURCHARGE AUTHORIZED BY
ARTICLE SIX OF THE COUNTY LAW OF THE STATE OF NEW YORK;
AND IMPOSING THE WIRELESS COMMUNICATIONS SURCHARGES
PURSUANT TO THE AUTHORITY OF TAX LAW § 186-G**

Be it enacted by the Board of Supervisors of the County of Delaware, as follows:

SECTION 1. A Local Law Imposing a Surcharge on Wireless Communications Service in the County of Delaware, Local Law No. 2 of 2014, is hereby REPEALED.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 Delaware 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 (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.

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.

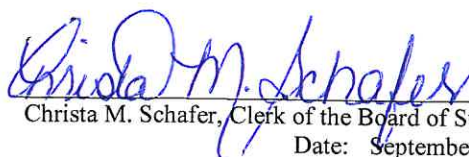
SECTION 5. Net collections received by this County from the surcharges imposed by this Local Law shall be expended only upon authorization of the Board of Supervisors of the County of Delaware and only for payment of system costs, eligible wireless 911 service costs, or other costs associated with the 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.

I hereby certify that the local law annexed hereto, designated as Local Law No. 1 of 2017 of the County of Delaware was duly passed by the Board of Supervisors on September 27, 2017, and was approved. Such local law was not subject to permissive referendum in accordance with the applicable provisions of law.

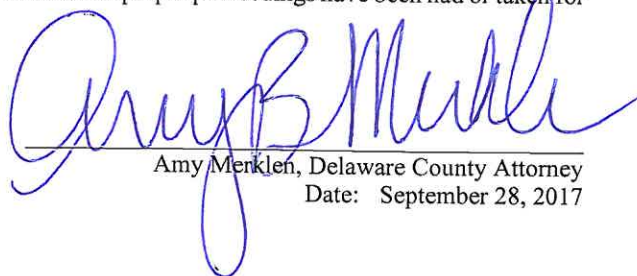
I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph above.


Christa M. Schafer, Clerk of the Board of Supervisors
Date: September 28, 2017

(Seal)

STATE OF NEW YORK
COUNTY OF DELAWARE

I, the undersigned, hereby certify that the foregoing local law contains the correct text and that all proper proceedings have been had or taken for the enactment of the local law annexed hereto.


Amy Menkley, Delaware County Attorney
Date: September 28, 2017