



**Resolution**  
**Board of Supervisors**  
**County of Columbia**  
**New York**

RESOLUTION NO. 249-2013

DATE: August 14, 2013

BY SUPERVISOR \_\_\_\_\_

**RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF COLUMBIA  
INCREASING THE RATE OF TAXES ON SALES AND USES OF TANGIBLE PERSONAL  
PROPERTY AND ON CERTAIN SERVICES, AND ON OCCUPANCY OF HOTEL ROOMS  
AND AMUSEMENT CHARGES, PURSUANT TO ARTICLE 29 OF THE TAX LAW OF  
THE STATE OF NEW YORK**

WHEREAS, The New York State Legislature has amended Section 1210(i)(21) of the New York Tax Law to authorize the County of Columbia to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning March first, nineteen hundred ninety-five, and ending November thirtieth, two thousand fifteen;

NOW THEREFORE,

BE IT RESOLVED by the Board of Supervisors of the County of Columbia, as follows:

**SECTION 1.** The first sentence of section 2 of Resolution No. 170 of November 29, 1971, as amended, is hereby amended to read as follows:

Section 2. Imposition of sales tax.

On and after March 1, 1983, there is hereby imposed and there shall be paid a tax of three percent upon, and for the period commencing March 1, 1995, and ending November 30, 2015, there is hereby imposed and there shall be paid an additional tax of one percent upon:

**SECTION 2.** Subdivision (g) of section 3 of Resolution No. 170 of November 29, 1971, as amended, is amended to read as follows:

(g) With respect to the additional tax of one percent imposed for the period commencing March 1, 1995 and ending November 30, 2015, the provisions of subdivisions (a), (b), (c), (d), and (e) of this section apply, except that for the purposes of this subdivision, all references in said subdivisions (a), (b), (c) and (d) to an effective date shall be read as referring to March 1, 1995 all references to said subdivision (a) to the date four months prior to the effective date shall be read as referring to November 1, 1994, and the reference in subdivision (b) to the date immediately preceding the effective date shall be read as referring to February 28, 1995. Nothing herein shall be deemed to exempt from tax at the rate in effect prior to March 1, 1995, any transaction which may not be subject to the additional tax imposed effective on that date.

**SECTION 3.** Section 4 of Resolution No. 170 of November 29, 1971, as amended, is amended to read as follows:

Section 4: Imposition of compensating use tax.

(a) Except to the extent that property or services have already been or will be subject to the sales tax under this enactment, there is hereby imposed on every person a use tax for the use within this taxing jurisdiction on and after March 1, 1995, except as otherwise exempted under this enactment,

(A) of any tangible personal property purchased at retail, (B) of any tangible personal property (other than computer software used by the author or other creator) manufactured, processed or assembled by the user, (i) if items of the same kind of tangible personal property are offered for sale

by him in the regular course of business or (ii) if items are used as such or incorporated into a structure, building or real property, by a contractor, subcontractor or repairman in erecting structures or buildings, or building on, or otherwise adding to, altering, improving, maintaining, servicing or repairing real property, property or land, as the terms real property, property or land are defined in the real property tax law, if items of the same kind are not offered for sale as such by such contractor, subcontractor or repairman or other user in the regular course of business, (c) of any of the services described in paragraphs (1), (7) and (8) of subdivision (C) of section two, (D) of any tangible personal property, however acquired, where not acquired for purposes of resale, upon which any of the services described under paragraphs (2), (3) and (7) of subdivision (c) of section two have been performed, (E) of any telephone answering service described in subdivision (b) of section two and (F) of any computer software written or otherwise created by the user if the user offers software of a similar kind for sale as such or as a component part of other property in the regular course of business.

(b) For purposes of clause (A) of subdivision (a) of this section, for the period commencing March 1, 1995, and ending November 30, 2015, the tax shall be at the rate of four percent, and on and after December 1, 2015, the tax shall be at the rate of three percent, of the consideration given or contracted to be given for such property, or for the use of such property, including any charges for shipping or delivery as described in paragraph three of subdivision (b) of section one, but excluding any credit for tangible personal property accepted in part payment and intended for resale.

(c) For purpose of subclause (i) of clause (B) of subdivision (a) of this section, for the period commencing March 1, 1995, and ending November 30, 2015, the tax shall be at the rate of four percent, and on and after December 1, 2015, the tax shall be at the rate of three percent, of the price at which the items of the same kind of tangible personal property are offered for sale by the user, and the mere storage, keeping, retention or withdrawal from storage of tangible personal property by the person who manufactured, processed or assembled such property shall not be deemed a taxable use by him.

(d) For purposes of subclause (ii) of clause (B) of subdivision (a) of this section, for the period commencing March 1, 1995, and ending November 30, 2015, the tax shall be at the rate of four percent, and on and after December 1, 2015, the tax shall be at the rate of three percent, of the consideration given or contracted to be given for the tangible personal property manufactured, processed or assembled into the tangible personal property the use of which is subject to tax, including any charges for shipping or delivery as described in paragraph three of subdivision (b) of section one.

(e) Notwithstanding the foregoing provisions of this section, for purposes of clause (B) of subdivision (a) of this section, there shall be no tax on any portion of such price which represents the value added by the user to tangible personal property which he fabricates and installs to the specifications of an addition or capital improvement to real property, property or land, as the terms real property, property or land are defined in the real property tax law over and above the prevailing normal purchase price prior to such fabrication of such tangible personal property which a manufacturer producer or assembler would charge an unrelated contractor who similarly fabricated and installed such tangible personal property to the specifications or an addition or capital improvement to such real property, property or land.

(f) For purposes of clauses (C), (D) and (E) of subdivision (a) of this section, for the period commencing March 1, 1995, and ending November 30, 2015, the tax shall be at the rate of four percent, and on and after December 1, 2015, the tax shall be at the rate of three percent, of the consideration given or contracted to be given for the service, including the consideration for any tangible personal property transferred in conjunction with the performance of the service and also including any charges for shipping and delivery of the property so transferred and of the tangible personal property upon which the service was performed as such charges are described in paragraph three of subdivision (b) of section one.

(g) For the purposes of clause (F) of subdivision (a) of this section, for the period commencing March 1, 1995 and ending November 30, 2015, the tax shall be at the rate of four percent, and on and after December 1, 2015, the tax shall be at the rate of three percent, of the consideration given or contracted to be given for the tangible personal property which constitutes the blank medium, such as disks or tapes, used in conjunction with the software, or for the use of such property, and the mere storage, keeping, retention or withdrawal from storage of computer software described in such clause (F) by its author or other creator shall not be deemed a taxable use by such person.

**SECTION 4.** Subdivision (r) of section 6 of Resolution No. 170 of November 29, 1971, as amended, is amended to read as follows:

(r) Exemption of certain energy sources and related services from additional one percent rate of tax. Notwithstanding any inconsistent provision of this resolution, receipts from the retail sale or use of fuel oil and coal used for residential purposes; the receipts from the retail sale or use of wood used for residential heating purposes; and the receipts from every sale, other than for resale, or use of propane (except when sold in containers of less than one hundred pounds), natural gas, electricity, steam and gas, electric and steam services used for residential purposes shall be exempt from the additional one percent rate of sales and compensating use taxes imposed by sections 2 and 4, respectively, of this resolution for the period commencing March 1, 1995, and ending November 30, 2015.

**SECTION 5.** Paragraph (B) of subdivision 1 of section 11 of Resolution No. 170 of November 29, 1971, as amended, is amended to read as follows:

(B) With respect to the additional tax of one percent imposed for the period beginning March 1, 1995, and ending November 30, 2015, in respect to the use of property used by the purchaser in this County prior to March 1, 1995.

**SECTION 6.** Subdivision (d) of section 14 of Resolution No. 170 of November 29, 1971, as amended, is amended to read as follows:

(d) Pursuant to section two of Chapter 212 of the Laws of 2013: the County shall (1) set aside for County purposes 69.16 percent of net collections from the additional one percent rate of sales and compensating use taxes imposed by sections 2 and 4 of this resolution for the period beginning December 1, 2013, and ending November 30, 2015, (2) allocate and distribute 00.84% of such net collections quarterly to the City of Hudson, and (3) allocate and distribute 11.9% of 30% of such net collections quarterly to the City of Hudson and 88.1% of 30% of such net collections quarterly to the towns in the area of the County outside such city in proportion to the respective populations of the towns, determined in accordance with the 2000 federal census. (4) A town's share of such 88.1% of 30% of such net collections shall be allocated and distributed to the town and any villages in the town in the same manner as the net collections attributable to the County's three percent rate of such taxes were allocated and distributed to such towns and villages on July 31, 2008. In the event that the City of Hudson exercises its prior right under section 1224 of the Tax Law to impose tax pursuant to the authority of section 1210 of such law, then the County shall not be required to allocate and distribute net collections attributable to such additional one percent rate of such taxes in accordance with the previous sentence for any period of time during which any such City tax is in effect, and shall instead set aside any such net collections for County purposes.

**SECTION 7.** This enactment shall take effect December 1, 2013; and

BE IT FURTHER RESOLVED, that pursuant to Tax Law Section 1210(4)(d) and 1210(4)(e), certified copies of this resolution be filed with the Columbia County Clerk, Thomas P. Dinapoli, Comptroller of the State of New York, 110 State Street, Albany, New York 12236 (registered or certified mail, return receipt), the Secretary of State of the State of New York, 41 State Street, Albany, New York 12231 (registered or certified mail, return receipt), Deborah R. Liebman, Esq., Counsel, New York State Department of Taxation and Finance, Building 9, Room 228, W.A. Harriman Campus, Albany, New York 12227 (registered or certified mail, return receipt), Senator Kathleen A. Marchione, 188 State Street Legislative Office Building - Room 306, Assemblyman

Peter D. Lopez, L.O.B. Room 402, Albany, New York 12248, Assemblyman Steven F. McLaughlin, L.O.B. Room 533, Albany, New York 12248, and Assemblywoman Didi Barrett, L.O.B. Room 532, Albany, New York 12248, the Columbia County Attorney and the Columbia County Treasurer.

**Approved:**

\_\_\_\_\_  
**County Attorney**

**Resolution  
Committee**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_