

Warren County Board of Supervisors

RESOLUTION NO. 313 OF 2022

RESOLUTION INTRODUCED BY SUPERVISORS BRAYMER AND BRUNO

**ELECTING 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**

RESOLUTION FAILED

BE IT ENACTED, by the Board of Supervisors of the County of Warren, New York, as follows:

SECTION 1. Resolution No. 228 of 1967 is amended by adding a new section 4-B to read as follows:

Section 4-B. Cents per gallon of sales and compensating use taxes on motor fuel and diesel fuel.

Notwithstanding any provision of this enactment 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 purpose 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 centers per gallon tax rate on such fuels in the manner prescribed in such Subdivision (M) of Section 1111 of the Tax Law.

SECTION 2. This resolution shall take effect on September 1, 2022, and shall expire and be deemed repealed on January 1, 2023.