

OFFICE OF THE CLERK OF THE LEGISLATURE

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NOTICE OF ADOPTION

Per Section 214 of the County Law, you are hereby notified that on July 13, 2017, the Oswego County Legislature adopted the following:

**COUNTY OF OSWEGO LOCAL LAW NUMBER 3 OF 2017
“A LOCAL LAW IMPOSING WIRELESS COMMUNICATIONS SURCHARGES
PURSUANT TO THE AUTHORITY OF NEW YORK STATE TAX LAW §186-g
WITHIN THE COUNTY OF OSWEGO”**

Copies of Local Law #3 of 2017 are posted in the Oswego County Courthouse on East Oneida Street in Oswego, at the County Clerk’s Office at 46 E. Bridge Street in Oswego and are available upon request to Christopher Jones, Clerk of the Legislature at 46 E. Bridge Street, Oswego, NY 13126, by phone at 315-349-8230 or by e-mail at chris.jones@oswegocounty.com

By Order of the Oswego County Legislature
July 13, 2017
Christopher A. Jones, Clerk

**COUNTY OF OSWEGO
LOCAL LAW NUMBER 3 of 2017**

**“A LOCAL LAW IMPOSING WIRELESS COMMUNICATIONS
SURCHARGES PURSUANT TO THE AUTHORITY OF NEW YORK
STATE TAX LAW §186-g WITHIN THE COUNTY OF OSWEGO”**

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

Section 1. Title This local law shall be known as the “Wireless Surcharge Local Law”

Section 2. Intent and Purpose The Legislature of the County of Oswego finds and determines that the number of land lines is decreasing while the number of wireless phones is increasing within the county. The county provides enhanced 911 services to its residents and the resultant decline in land lines has resulted in a decrease in revenues necessary for proper staffing and maintenance. The number of wireless calls to the 911 center has increased over the same time frame. This enactment imposes a surcharge upon wireless communications within the county and allows the enhanced 911 services provided by the county to be funded on a equitable basis as both land lines and wireless phones would pay a surcharge. Heretofore, the county has not had a wireless surcharge and it wishes to impose same by this enactment.

Section 3. 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 Oswego 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 (30) 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 (30) 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 the due date for that return and that payment.

Section 4. 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 5. 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 imposed by this Local Law.

Section 6. Net Collections Net collections received by this County from the surcharges imposed by this Local Law shall be expended only upon authorization of the County Legislature of the County of Oswego 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 of Oswego 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 7. Effective date This Local Law shall take effect December 1, 2017.

By Order of the Oswego County Legislature
July 13, 2017
Christopher A. Jones, Clerk