

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

The following resolution was offered by Supervisor Politi, who moved its adoption.

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

1. Section 4-A of Resolution No. 207, enacted by the Board of Supervisors of Essex County on December 4, 1967, imposing sales and compensating use taxes, as amended, is amended to read as follows:

“4-A. Imposition of additional rate of sales and compensating use taxes.

Pursuant to the authority of section 1210 of the Tax Law, in addition to the sales and compensating use taxes imposed by sections 2 and 4 of this resolution, there is hereby imposed and there shall be paid an additional one percent of such sales and compensating use taxes, for the period beginning December 1, 2013, and ending November 30, 2015. Such additional taxes shall be identical to the taxes imposed by such sections 2 and 4 and shall be administered and collected in the same manner as such taxes. All of the provisions of this resolution relating or applicable to the administration and collection of the taxes imposed by such sections 2 and 4 and shall apply to the additional taxes imposed by this section, including the applicable transitional provisions, limitations, special provisions, exemptions, exclusions, refunds and credits as are set forth in this resolution, with the same force and effect as if those provisions had been incorporated in full into this section and had expressly referred to the additional taxes imposed by this section.”

2. Subdivision (1) of section 11 of Resolution No. 207, enacted by the Board of Supervisors of Essex County on December 4, 1967, imposing sales and compensating use taxes, as amended, is amended by adding a new paragraph (c) to read as follows:

“(c) With respect to the additional tax of one percent imposed for the period beginning December 1, 2013, and ending November 30, 2015, in respect to the use of property used by the purchaser in this County prior to December 1, 2013”

3. This enactment shall take effect December 1, 2013.

This resolution was duly seconded by Supervisor Scozzafava, and adopted upon a roll-call vote as follows:

AYES: 2815 votes
NOES: 0 votes
ABSENT: 106 votes (Connell)