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ERIE COUNTY LEGISLATURE

1999 JAN -5 A 10: 53

## County of Erie

**DENNIS T. GORSKI**  
COUNTY EXECUTIVE

PHONE: 716/858-8500  
FAX #: 716-858-8411

January 5, 1999

The Honorable  
Erie County Legislature  
25 Delaware Avenue  
Buffalo, New York 14202

Honorable Members:

The extension of Erie County's one-percent sales tax requires County Legislature approval of two Home Rule Requests memorializing the State Assembly and Senate to grant the required taxation authority.

The relatively short time-frame for completing local and State approval processes for the one-year extension of the one-percent sales tax makes it incumbent upon the County Legislature to give its immediate consideration and approval of the attached Home Rule Requests at your Thursday, January 7th legislative session.

A copy of the proposed State Legislation and a schedule for approval of Erie County's one-percent sales tax extension is provided for your information. Please note that both houses of the New York State Legislature must approve the bill prior to the end of January and that the Governor must sign the bill no later than February 3rd. Pursuant to this timetable, the sales tax bill would be ready for final approval by the Erie County Legislature at its February 4th session.

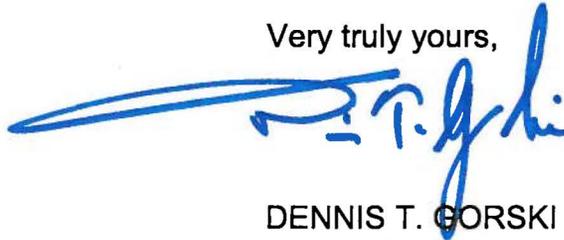
Approval of the one-percent sales tax extension is vital to the fiscal health and stability of Erie County. The Adopted 1999 Erie County Budget includes \$100,327,560 in one-percent sales tax revenue over a 12-month period. Failure to extend the one-percent sales tax beyond February 28, 1999 would result in 10-month revenue losses totalling in excess of \$83.6 million.

1E-25

**Memo to Erie County Legislature**  
**January 5, 1999**  
**page 2**

Thank you in advance for your cooperation and assistance. Members of my staff will be available to respond to any questions.

Very truly yours,

A handwritten signature in blue ink, appearing to read "D. T. Gorski", with a long horizontal flourish extending to the left.

DENNIS T. GORSKI  
County Executive

klg

REF: BUDUKSAL.EXT

WHEREAS, the additional one percent Erie County sales and use tax, last extended by Chapter 11 of the Laws of nineteen hundred ninety-eight will expire on February twenty-eight, nineteen hundred ninety-nine, and

WHEREAS, the Erie County budget for nineteen hundred ninety-nine was adopted in anticipation of an extension of the additional Erie County sales and use tax through February twenty-nine, two thousand, and

WHEREAS, failure to extend the additional one percent sales and use tax will result in an estimated shortfall of more than eighty-two million dollars in the nineteen ninety-nine Erie County budget, and

WHEREAS, Senate Bill S. 456 and Assembly Bill A. 695, now pending before the New York State Legislature, would authorize extension of the additional sales and use tax through February twenty-nine, two thousand;

NOW, THEREFORE, BE IT RESOLVED, THAT A HOME RULE REQUEST IS MADE TO THE NEW YORK STATE LEGISLATURE AS FOLLOWS:

TO THE LEGISLATURE:

Pursuant to Article IX of the Constitution, the County of Erie requests the enactment of Senate Bill No. 456, entitled "AN ACT to amend the tax law, in relation to the imposition of sales and use taxes by the county of Erie."

It is hereby declared that a necessity exists for the enactment of such legislation, and that the facts establishing such necessity are as follows:

The local government does not have power to enact such legislation by local law.

Other facts as set forth in the following explanation establish such necessity.

Failure to extend the additional one percent Erie County sales and use tax for the period March 1, 1999 through February 29, 2000 will result in a 1999 Erie County budget shortfall in excess of eighty-two million dollars and result in cessation of essential county services to the people of the County.

Such request is made by the chief executive officer of such municipality concurred in by a majority of the total membership of the local legislative body.

AND BE IT FURTHER RESOLVED, that the Clerk of the Legislature be directed to forward copies of this home rule request, certified by the Erie County Executive and the Clerk of the Erie County Legislature, two copies to the New York State Senate and two copies to the New York State Assembly.

WHEREAS, the additional one percent Erie County sales and use tax, last extended by Chapter 11 of the Laws of nineteen hundred ninety-eight will expire on February twenty-eight, nineteen hundred ninety-nine, and

WHEREAS, the Erie County budget for nineteen ninety-nine was adopted in anticipation of an extension of the additional Erie County sales and use tax through February twenty-nine, two thousand, and

WHEREAS, failure to extend the additional one percent sales and use tax will result in an estimated shortfall of more than eighty-two million dollars in the Erie County budget for nineteen ninety-nine, and

WHEREAS, Senate Bill S. 456 and Assembly Bill A. 695, now pending before the New York State Legislature, would authorize extension of the additional sales and use tax through February twenty-nine, two thousand;

NOW, THEREFORE, BE IT RESOLVED, THAT A HOME RULE REQUEST IS MADE TO THE NEW YORK STATE LEGISLATURE AS FOLLOWS:

TO THE LEGISLATURE:

Pursuant to Article IX of the Constitution, the County of Erie requests the enactment of Assembly Bill No. 695, entitled "AN ACT to amend the tax law, in relation to the imposition of sales and use taxes by the county of Erie."

It is hereby declared that a necessity exists for the enactment of such legislation, and that the facts establishing such necessity are as follows:

The local government does not have power to enact such legislation by local law.

Other facts as set forth in the following explanation establish such necessity.

Failure to extend the additional one percent Erie County sales and use tax for the period March 1, 1999 through February 28, 2000 will result in a 1999 Erie County budget shortfall in excess of eighty-two million dollars and result in cessation of essential county services to the people of the County.

Such request is made by the chief executive officer of such municipality concurred in by a majority of the total membership of the local legislative body.

AND BE IT FURTHER RESOLVED, that the Clerk of the Legislature be directed to forward copies of this home rule request, certified by the Erie County Executive and the Clerk of the Erie County Legislature, two copies to the New York State Senate and two copies to the New York State Assembly.

## **ERIE COUNTY ADDITIONAL SALES TAX EXTENSION TIMETABLE - 1999**

- January 5, 1999 -* Last day to introduce Home Rule resolution in Erie County Legislature.
- January 6, 1999 -* First day of State Legislature 1999 Session.
- January 7, 1999 -* Erie County Legislature adopts Home Rule Message; County Executive signs; forward to Home Rule Counsel in each house of State Legislature. Amend on floor to add Bill Numbers, if necessary.
- January 8-29, 1999 -* Period for passage by the State Legislature.
- January 30 - February 3, 1999 -* Period for signature by the Governor. Ask the Governor to please sign on Monday, February 1; Tuesday, February 2; or Wednesday, February 3, 1999. Obtain Chapter Number from Governor's Office.
- February 2, 1999 -* Last day to file Sales Tax Resolution amendments with the Erie County Legislature.
- February 4, 1999 -* Adopt Sales Tax Resolution at regularly scheduled meeting of Erie County Legislature. Amend on floor to add Chapter Number, if necessary.
- February 12, 1999 -* Last day to mail sales tax resolution (REGISTERED OR CERTIFIED MAIL) to Commissioner of Taxation and Finance. ALSO file with Secretary of State, State Comptroller and Erie County Clerk.

1999-2000 Regular Sessions  
 I N S E N A T E  
 (PREFILED)  
 January 6, 1999

Introduced by Sen. VOLKER -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations, Taxation and Government Operations

AN ACT to amend the tax law, in relation to the imposition of sales and use taxes by the county of Erie

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1 Section 1. The opening paragraph of section 1210 of the tax law, as  
 2 amended by chapter 11 of the laws of 1998, is amended to read as  
 3 follows:

4 Notwithstanding any other provision of law to the contrary, but  
 5 subject to the limitations and exemptions in part II of this article,  
 6 any city in this state or county in this state, except a county wholly  
 7 within a city, acting through its local legislative body, is hereby  
 8 authorized and empowered to adopt and amend local laws, ordinances or  
 9 resolutions imposing in any such city or county the following taxes, at  
 10 the rate of one-half, one, one and one-half, two, two and one-half or  
 11 three percent, provided, however, that for the period beginning June  
 12 first, nineteen hundred seventy-four and ending June thirtieth, nineteen  
 13 hundred seventy-five, any such city having a population of one million  
 14 or more is hereby authorized and empowered to adopt and amend local laws  
 15 imposing such taxes in any such city, at the rate of four percent and,  
 16 provided further, however, that the county of Nassau is hereby further  
 17 authorized and empowered to adopt and amend local laws imposing such  
 18 taxes: (i) at a rate which is one percent additional to the three  
 19 percent rate authorized above in this paragraph for such county for the  
 20 period beginning June first, nineteen hundred eighty-three and ending  
 21 December thirty-first, nineteen hundred eighty-five; and (ii) at a rate  
 22 which is three-quarters percent additional to the three percent rate  
 23 authorized above in this paragraph for such county for the period begin-  
 24 ning January first, nineteen hundred eighty-six and ending December

EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets  
 { } is old law to be omitted.

thirty-first, nineteen hundred ninety-nine sub,--  
forth in section twelve hundred sixty-two-e of this ~~code~~  
provided further, however, that the county of Nassau is hereby further  
authorized and empowered to adopt and amend local laws or resolutions  
imposing such taxes at a rate which is one-half percent additional to  
the three percent rate authorized above in this paragraph and which is  
additional to the three-quarters percent rate also authorized above in  
this paragraph for such county for the period beginning September first,  
nineteen hundred ninety-one and ending December thirty-first, nineteen  
hundred ninety-nine, and provided further, however, that the county of  
Rensselaer is hereby further authorized and empowered 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 Septem-  
ber first, nineteen hundred ninety-four and ending November thirtieth,  
nineteen hundred ninety-nine, and provided further, however, that the  
county of Erie is hereby further authorized and empowered to adopt and  
amend local laws 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: (i) the period beginning March  
first, nineteen hundred eighty-five and ending December thirty-first,  
nineteen hundred eighty-seven; and (ii) the period beginning January  
tenth, nineteen hundred eighty-eight and ending February (twenty-eighth,  
nineteen hundred ninety-nine) TWENTY-NINTH, TWO THOUSAND, and provided  
further, however, that the county of Cattaraugus is hereby further  
authorized and empowered to adopt and amend local laws 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 eighty-six and  
ending November thirtieth, nineteen hundred ninety-nine, and provided  
further, however, that the county of Wyoming is hereby further author-  
ized and empowered to adopt and amend local laws 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 September first, nineteen hundred ninety-two and ending  
November thirtieth, nineteen hundred ninety-nine and provided further,  
however that the county of Ulster is hereby further authorized and  
empowered to adopt and amend local laws or resolutions imposing such  
taxes at a rate which is three-quarters of one percent additional to the  
three percent rate authorized above in this paragraph for such county  
for the period beginning December first, nineteen hundred ninety-three  
and ending November thirtieth, nineteen hundred ninety-nine (The maximum  
rate referred to in section twelve hundred twenty-four of this article  
shall be calculated without reference to such three-quarters percent  
additional rate authorized for the county of Ulster.), and provided  
further, however, that the county of Allegany is hereby further author-  
ized and empowered to adopt and amend local laws 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 December first, nineteen hundred eighty-six and ending  
November thirtieth, nineteen hundred ninety-nine, and provided further,  
however, that the county of Cayuga is hereby further authorized and  
empowered to adopt and amend local laws 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 September first, nineteen hundred ninety-two and ending August

1 thirty-first, nineteen hundred ninety-nine, and provided further, howev-  
2 er, that the county of Albany is hereby further authorized and empowered  
3 to adopt and amend local laws, ordinances or resolutions imposing such  
4 taxes at a rate which is one percent additional to the three percent  
5 rate authorized above in this paragraph for such county for the period  
6 beginning September first, nineteen hundred ninety-two and ending Novem-  
7 ber thirtieth, nineteen hundred ninety-nine, and provided further,  
8 however, that the county of Tompkins is hereby further authorized and  
9 empowered to adopt and amend local laws, ordinances or resolutions  
10 imposing such taxes at a rate which is one-half or one percent addi-  
11 tional to the three percent rate authorized above in this paragraph for  
12 such county for the period beginning December first, nineteen hundred  
13 ninety-two and ending November thirtieth, nineteen hundred ninety-nine,  
14 and provided further, however, that the county of Cortland is hereby  
15 further authorized and empowered to adopt and amend local laws, ordi-  
16 nances, or resolutions imposing such taxes at a rate which is one  
17 percent additional to the three percent rate authorized above in this  
18 paragraph for such county for the period beginning September first,  
19 nineteen hundred ninety-two and ending November thirtieth, nineteen  
20 hundred ninety-nine, and provided further, however, that the county of  
21 Oneida is hereby further authorized and empowered to adopt and amend  
22 local laws, ordinances or resolutions imposing such taxes at a rate  
23 which is one percent additional to the three percent rate authorized  
24 above in this paragraph for such county for the period beginning Septem-  
25 ber first, nineteen hundred ninety-two and ending November thirtieth,  
26 nineteen hundred ninety-nine, and provided further, however, that the  
27 county of Suffolk is hereby further authorized and empowered to adopt  
28 and amend local laws or resolutions imposing such taxes at a rate which  
29 is one-half percent additional to the three percent rate authorized  
30 above in this paragraph for such county for the period beginning Septem-  
31 ber first, nineteen hundred ninety-one and ending December thirty-first,  
32 nineteen hundred ninety-five, and provided further, however, that, for  
33 the period beginning September first, nineteen hundred ninety-two and  
34 ending December thirty-first, nineteen hundred ninety-five, the county  
35 of Suffolk is hereby further authorized and empowered to adopt and amend  
36 local laws or resolutions imposing such taxes at a rate which is one-  
37 half percent additional to such three percent rate authorized above in  
38 this paragraph and which is additional to the one-half percent rate also  
39 authorized above in this paragraph for such county for the period begin-  
40 ning September first, nineteen hundred ninety-one and ending December  
41 thirty-first, nineteen hundred ninety-five and provided further, howev-  
42 er, that the county of Suffolk is hereby further authorized and  
43 empowered to adopt and amend local laws or resolutions imposing such  
44 taxes increasing the county's local sales and compensating use taxes at  
45 a rate which is equal to three-quarters of one percent in addition to  
46 the three percent rate authorized above in this paragraph for such coun-  
47 ty for the period beginning January first, nineteen hundred ninety-six  
48 and ending December thirty-first, nineteen hundred ninety-nine, and  
49 provided further, however, that the county of Greene is hereby further  
50 authorized and empowered to adopt and amend local laws or resolutions  
51 imposing such taxes at a rate which is one percent additional to the  
52 three percent rate authorized above in this paragraph for such county  
53 for the period beginning March first, nineteen hundred ninety-three, and  
54 ending August thirty-first, nineteen hundred ninety-nine, and provided  
55 further, however, that the county of Orleans is hereby further author-  
56 ized and empowered to adopt and amend local laws or resolutions imposing

1 such taxes at a rate which is one percent additional to the three  
2 percent rate authorized above in this paragraph for such county for the  
3 period beginning June first, nineteen hundred ninety-three, and ending  
4 November thirtieth, nineteen hundred ninety-nine, and provided further,  
5 however, that the county of Tioga is hereby further authorized and  
6 empowered to adopt and amend local laws or resolutions imposing such  
7 taxes at a rate which is one-half of one percent additional to the three  
8 percent rate authorized above in this paragraph for such county for the  
9 period beginning September first, nineteen hundred ninety-three, and  
10 ending November thirtieth, nineteen hundred ninety-nine, and provided  
11 further, however, that the county of Broome is hereby further authorized  
12 and empowered to adopt and amend local laws or resolutions imposing such  
13 taxes at a rate which is one percent additional to the three percent  
14 rate authorized above in this paragraph for such county for the period  
15 beginning March first, nineteen hundred ninety-four, and ending November  
16 thirtieth, nineteen hundred ninety-nine, and provided further, however,  
17 that the county of Herkimer is hereby further authorized and empowered  
18 to adopt and amend local laws or resolutions imposing such taxes at a  
19 rate which is one percent additional to the three percent rate author-  
20 ized above in this paragraph for such county for the period beginning  
21 September first, nineteen hundred ninety-four, and ending November thir-  
22 tieth, nineteen hundred ninety-nine, and provided further, however, that  
23 the county of Genesee is hereby further authorized and empowered to  
24 adopt and amend local laws or resolutions imposing such taxes at a rate  
25 which is one percent additional to the three percent rate authorized  
26 above in this paragraph for such county for the period beginning Septem-  
27 ber first, nineteen hundred ninety-four, and ending August thirty-first,  
28 nineteen hundred ninety-nine, and provided further, however, that the  
29 county of Columbia is hereby further authorized and empowered to adopt  
30 and amend local laws or resolutions imposing such taxes at a rate which  
31 is one percent additional to the three percent rate authorized above in  
32 this paragraph for such county for the period beginning March first,  
33 nineteen hundred ninety-five, and ending November thirtieth, nineteen  
34 hundred ninety-nine, and provided further, however, that the county of  
35 Monroe is hereby further authorized and empowered to adopt and amend  
36 local laws or resolutions imposing such taxes: (i) at a rate which is  
37 one-half of one percent additional to the three percent rate authorized  
38 above in this paragraph for such county for the period beginning Septem-  
39 ber first, nineteen hundred ninety-two, and ending November thirtieth,  
40 nineteen hundred ninety-three; (ii) at a rate which is one-half of one  
41 percent additional to the three percent rate authorized above in this  
42 paragraph and which is additional to the one-half of one percent rate  
43 also authorized above in this paragraph for such county for the period  
44 beginning March first, nineteen hundred ninety-three and ending November  
45 thirtieth, nineteen hundred ninety-three; and (iii) at a rate which is  
46 one percent additional to the three percent rate authorized above in  
47 this paragraph for the period beginning December first, nineteen hundred  
48 ninety-three and ending November thirtieth, nineteen hundred ninety-  
49 nine, and provided further, however, that the county of Steuben is here-  
50 by further authorized and empowered to adopt and amend local laws or  
51 resolutions imposing such taxes at a rate which is one percent addi-  
52 tional to the three percent rate authorized above in this paragraph for  
53 such county for the period beginning December first, nineteen hundred  
54 ninety-two and ending November thirtieth, nineteen hundred ninety-nine,  
55 and provided further, however, that the city of Yonkers is hereby  
56 further authorized and empowered to adopt and amend local laws imposing

1 such taxes at a rate which is one percent additional to the three  
2 percent rate authorized above in this paragraph for such city (The maxi-  
3 mum rate referred to in section twelve hundred twenty-four of this arti-  
4 cle shall be calculated without reference to such one percent additional  
5 rate authorized for Yonkers and the counties of Erie, Cattaraugus, Onei-  
6 da, Steuben, Greene, Orleans, Allegany, Albany, Rensselaer, Tompkins and  
7 Genesee.), and provided further, however, that the city of Mount Vernon  
8 is hereby further authorized and empowered to adopt and amend local laws  
9 imposing such taxes at a rate which is one percent additional to the  
10 three percent rate authorized above in this paragraph for such city (The  
11 maximum rate referred to in section twelve hundred twenty-four of this  
12 article shall be calculated without reference to such one percent addi-  
13 tional rate authorized for Mount Vernon.) and provided further, however,  
14 that the city of White Plains is hereby further authorized and empowered  
15 to adopt and amend local laws, ordinances or resolutions imposing such  
16 taxes at a rate which is one-half of one percent additional to the three  
17 percent rate authorized above in this paragraph for such city for the  
18 period beginning September first, nineteen hundred ninety-three and  
19 ending August thirty-first, nineteen hundred ninety-nine (The maximum  
20 rate referred to in section twelve hundred twenty-four of this article  
21 shall be calculated without reference to such one-half of one percent  
22 additional rate authorized for White Plains.) and provided further,  
23 however, that the city of New Rochelle is hereby further authorized and  
24 empowered to adopt and amend local laws, ordinances or resolutions  
25 imposing such taxes at a rate which is one percent additional to the  
26 three percent rate authorized above in this paragraph for such city for  
27 the period beginning September first, nineteen hundred ninety-three and  
28 ending December thirty-first, nineteen hundred ninety-nine (The maximum  
29 rate referred to in section twelve hundred twenty-four of this article  
30 shall be calculated without reference to such one percent additional  
31 rate authorized for New Rochelle.), and provided further, however, that  
32 the city of Rome is hereby further authorized and empowered to adopt and  
33 amend local laws, ordinances or resolutions imposing such taxes at a  
34 rate which is one-quarter percent additional to the three percent rate  
35 authorized above in this paragraph for such city for the period begin-  
36 ning September first, nineteen hundred ninety and ending August thirty-  
37 first, two thousand (The maximum rate referred to in section twelve  
38 hundred twenty-four of this article shall be calculated without refer-  
39 ence to such one-quarter of one percent additional rate authorized for  
40 Rome.), and provided further, however, that if the county of Dutchess,  
41 the county of Orange or the county of Rockland withdraws from the metro-  
42 politan commuter transportation district pursuant to section twelve  
43 hundred seventy-nine-b of the public authorities law, such county is  
44 hereby authorized and empowered, in the alternative, to adopt and amend  
45 local laws, ordinances or resolutions imposing such taxes at the rate of  
46 one-half, three-quarters, one, one and one-quarter, one and one-half,  
47 one and three-quarters, two, two and one-quarter, two and one-half, two  
48 and three-quarters, three or three and one-quarter percent if the reven-  
49 ues from a one-quarter percent rate of such tax are required by such  
50 local laws, ordinances or resolutions to be set aside for mass transpor-  
51 tation purposes, such taxes to be administered, collected and distrib-  
52 uted by the commissioner as provided in subpart B of part III and in  
53 part IV of this article:

54 S 2. Notwithstanding subdivision (c) of section 1262 of the tax law,  
55 the additional sales and compensating use taxes which may be levied by  
56 the county of Erie during the period commencing March 1, 1999 and ending

1 February 29, 2000 pursuant to the authority of section 1210 of the tax  
2 law, shall be distributed to the county of Erie solely for county  
3 purposes and shall not be subject to any revenue distribution agreement  
4 established pursuant to subdivision (c) of section 1262 of the tax law.  
5 S 3. Notwithstanding any other provision of any state or local law to  
6 the contrary, any local law or resolution enacted, adopted or amended to  
7 impose the sales and compensating use taxes at the one percent addi-  
8 tional rate of tax authorized by this act, shall take effect in accord-  
9 ance with the provisions of subdivision (d) of section 1210 of the tax  
10 law, except that the minimum notice requirements shall be deemed  
11 compiled with upon mailing by registered mail to the commissioner of  
12 taxation and finance at his office in Albany no later than January 29,  
13 1999, a certified copy of such local law or resolution; provided, howev-  
14 er, if this act is signed into law on or after January 30, 1999, and  
15 before February 4, 1999, such minimum notice requirements shall be  
16 deemed complied with upon such mailing of such local law or resolution  
17 by registered or certified mail to the commissioner of taxation and  
18 finance at his office in Albany on or before February 12, 1999.  
19 S 4. This act shall take effect immediately.

BILL: S00456

VOLKER

No same as

ON FILE: Tax Law

TITLE.... Extends for one year the authorization of additional sales and use  
tax for the county of Erie

01/06/99 REFERRED TO INVESTIGATIONS, TAXATION AND GOVERNMENT OPERATIONS

BILL NUMBER: S456

PURPOSE :

To continue the temporary additional 1% sales and use tax in Erie  
County to maintain stable sales and use tax collections to meet  
operating costs of county government.

SUMMARY OF PROVISIONS :

This bill would amend the opening paragraph of Section 1210 of the Tax  
Law to authorize the County of Erie to continue to impose an  
additional sales and compensating use tax at the rate of 1% during the  
period March 1, 1999 through and including February 29, 2000.  
Such additional tax would not be subject to any revenue distribution  
entered into by the County of Erie pursuant to Tax Law Section 1262,  
subd. (c)

The additional tax authorized by this bill would be effective March 1,  
1999 provided that notice be mailed to the New York State Tax  
Commission no later than February 12, 1999.

JUSTIFICATION :

The County of Erie has imposed an additional one percent sales and  
compensating use tax within the County since March 1, 1985. The tax  
was imposed to avert a fiscal crisis in the County in that year.  
Subsequent extensions of the tax were authorized in 1988, and in each  
year thereafter, to maintain financial stability of the County  
government. This extension is necessary to continue Erie County's  
financial stability during 1999. Unless the additional one percent  
sales and compensating use tax is extended, the 1999 Erie County  
budget will be out of balance in approximate sum of \$83.6 million, the  
amount anticipated to be realized by the extension of the tax during  
1999.

Additionally, such tax will not become effective unless enacted by a  
vote of the Erie County Legislature.

LEGISLATIVE HISTORY :

Originally enacted Laws 1984, Chap. 985; extended through 1998 (Laws 1998, Chap. 11)

**LOCAL FISCAL IMPLICATIONS :**

The additional tax authorized herein is anticipated to raise \$83.6 million during calendar year 1999.

**EFFECTIVE DATE :**

Immediately.

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