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ERIE COUNTY LEGISLATURE

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RESOLUTION #99-02

**TOWN OF COLDEN
8812 STATE ROAD
COLDEN, N.Y. 14033**

**FOR
SALES TAX**

Exerpt from the minutes of a regular meeting of the Town Board of the Town of Colden, Erie County, New York held at the Town Hall in said Town on January 5, 1999, at 7:30 p.m. as follows:

MOTION made by Supervisor Calhoun and seconded by Councilman Sheldon to adopt the following Resolution:

WHEREAS, the State Legislature of the State of New York has, effective December, 1999, permanently eliminated the New York State sales tax on certain clothing items, including shoes, costing less that \$110., and

WHEREAS, a decision by the Erie County legislature providing such as exemption would cost the Cities, Towns, Villages and School Districts in Erie County over \$17 million annually in lost revenue, and

WHEREAS, no alternative revenue sources have been identified by the State or County to replace potentially lost sales tax revenues, and

WIHEREAS, the elimination of such revenue will lead to significant service reductions or increases in the local property tax rate, and

WHEREAS, the sales tax is often more equitably distributed amoug the residents of our communities and paid by visitors to our community, thereby having less potential than the property tax for negatively impacting our poor and elderly residents, and

WHEREAS, the Chairman of the Erie County Legislature has asked for input into the legislature's decision prior to March, 1999,

NOW, THEREFORE BE IT RESOLVED, that the Town of Colden is opposed to the Erie County Legislature enacting the option to permanently exempt certain items of clothing and footwear from the local sales tax, and

BE IT FURTHER RESOLVED, that the Town of Colden demands the Legislature investigate and identify replacement sources of revenue which will not have detrimental effect on the local property taxpayer should the permanent exemption be granted, and

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BE IT FURTHER RESOLVED, that a copy of this resolution be forwarded to the Chairman and membership of the Erie County Legislature, and all interested parties.

Duly adopted this 5th day of January, 1999, by the following vote:

- Vote: Supervisor Marilyn Calhoun – yes**
- Councilman Richard Sheldon – yes**
- Councilman Richard Herniman – Absent**
- Councilwoman Annie Hoffman – yes**
- Councilman Martin McMahon - yes**

STATE OF NEW YORK
ERIE COUNTY
OFFICE OF THE CLERK OF THE
TOWN OF COLDEN

ss: This is to certify that I, ALICE M. WANGELIN, Clerk of the *Town of Colden, in the said County of Erie*, have compared the foregoing copy of resolution with the original resolution now on file at this office, and which was passed by the Town Board of the *Town of Colden*.

in said *County of Erie*, on the 5th day of January 19 99, and that the same is a correct and true transcript of such original resolution and the whole thereof.

In Witness Whereof, I have hereunto set my hand and affixed the seal of said Town this 13th day of January 19 99.

Alice M. Wangelin
CLERK OF THE TOWN BOARD, TOWN OF COLDEN, N.Y.