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# COUNTY OF ERIE

**MARK C. POLONCARZ**

COUNTY EXECUTIVE

March 10, 2014

Erie County Legislature  
92 Franklin Street, 4th Floor  
Buffalo, New York 14202

**Re: Golf Course Equipment Rental Fees**

Dear Honorable Members:

Enclosed is a proposed resolution and accompanying memorandum requesting authorization to adjust golf course equipment rental fees in order to accommodate for the need to charge New York State sales tax on these items.

Should your Honorable Body require further information, please contact Commissioner Troy P. Schinzel at the Department of Parks, Recreation and Forestry. Thank you for your consideration of this matter.

Sincerely yours,

Mark C. Poloncarz, Esq.  
Erie County Executive

MCP/kd  
Enclosure

cc: Troy P. Schinzel, Commissioner of Parks, Recreation and Forestry

## **MEMORANDUM**

To: Honorable Members of the Erie County Legislature  
From: Erie County Parks, Recreation and Forestry  
Re: Golf Course Equipment Rental Fees  
Date: March 10, 2014

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### **SUMMARY**

After consultation from the Erie County Attorney's Office, the Erie County Comptroller's Office notified the Erie County Department of Parks, Recreation and Forestry that we are required to collect sales tax on equipment rented at the two county golf courses. As the Parks Department does not want to further burden park patrons with additional fees, we are seeking authorization to lower rental equipment fees in order to accommodate the 8.75% sales tax that would be charged.

### **FISCAL IMPLICATIONS**

It is estimated that the revenue loss to Erie County will be approximately \$19,000 annually, which, in conjunction with last year's fee increases, will still allow for an estimated \$70,000 in additional revenue over years prior to 2013.

### **REASONS FOR RECOMMENDATION**

In 2013 the Department of Parks, Recreation and Forestry, with the approval of the Erie County Legislature, increased fees on golf course rental equipment and greens fees. To address the need to charge sales tax on certain golf transactions without increasing fees, approval by the Legislature of an amended fee schedule is necessary.

### **BACKGROUND INFORMATION**

The Parks Department was previously unaware that we were required to charge and collect New York State sales tax on the rental of golf course equipment.

### **CONSEQUENCES OF NEGATIVE ACTION**

The County would have higher fees for golfing due to the additional sales tax.

### **STEPS FOLLOWING APPROVAL**

Equipment rental fees will be decreased and New York State sales tax will be charged and collected. The total fee paid by the golfer will remain the same.

**A RESOLUTION SUBMITTED BY:  
DEPARTMENT OF PARKS, RECREATION AND FORESTRY**

**RE: Golf Course Equipment Rental Fees**

**WHEREAS**, the Department of Parks, Recreation & Forestry was notified by the Erie County Comptroller's office that we are required to collect 8.75% New York State sales tax on equipment rented at the two Erie County golf courses; and

**WHEREAS**, fees at Erie County golf courses, with the approval of the Erie County Legislature, were increased in 2013; and

**WHEREAS**, the Parks Department would like to decrease fees on equipment rented at the golf courses so as not to additionally burden golf course patrons.

**NOW, THEREFORE, BE IT**

**RESOLVED**, that the Erie County Legislature hereby authorizes a decrease of fees on golf course equipment rental as follows:

	Current Fee	New Fee	Change
18 Hole Golf Cart	\$25.00	\$22.99	(\$2.01)
9 Hole Golf Cart	\$14.00	\$12.87	(\$1.13)
Range Ball Rental	\$ 5.00	\$ 4.60	(\$0.40)
Pull Cart Rental	\$ 5.00	\$ 4.60	(\$0.40)
Club Rental	\$11.00	\$10.12	(\$0.88)
Locker Rental	\$50.00	\$45.97	(\$4.03)

; and be it further

**RESOLVED**, that certified copies of this resolution be forwarded to the Office of the Erie County Executive, the Department of Parks, Recreation and Forestry, the Division of Budget, Management and Finance, and the Office of the Erie County Comptroller.