ECLEG APR01'14 AM10:38

A RESOLUTION TO BE SUBMITTED BY
LEGISLATORS MILLS, DIXON, LORIGO, HARDWICK & RATH

Re: Amendment of Erie County Sales and Use Tax Resolution Which Imposes Taxes on Sales and Uses of Tangible Personal Property on Certain Services, and on Occupancy of Hotel Rooms, Admissions Charges and Club Dues

WHEREAS, the State of New York State amended the Tax Law, in relation to exempting the sale and installation of commercial solar energy equipment from state sales and compensating use taxes and granting municipalities the option to elect such exemption from their sales and compensating use taxes; and

WHEREAS, the County of Erie recognizes that the use of clean, renewable energy sources, such as solar energy, has many benefits, including in-state and in-county production opportunities such as use of local solar technology manufacturers and installers, minimal environmental impacts, increased income for local, in-state and in-county producers and retailers, economic development support, and dramatic air quality improvements; and

WHEREAS, the Erie County Legislature desires to encourage the purchase and installation of such commercial solar energy systems equipment in order to promote the use of renewable energy sources and decreased reliance on fossil fuels in an effort to protect the environment; and

WHEREAS, Erie County has previously exempted the sale and installation of residential solar energy systems from sales and compensating use tax by resolution in 2008.

NOW, THEREFORE, BE IT

RESOLVED, that the Erie County Legislature amends the Erie County Sales and Use Tax Resolution which imposes taxes on the sales and uses of tangible personal property and on certain services, and on occupancy of hotel rooms, admission charges and club dues, pursuant to Article 29 of the Tax Law of the State of New York, to provide exemptions from sales and compensating use taxes for receipts from sales of, and consideration given or contracted to be given for, or the use of, property and services exempt from the State sales and compensating use taxes pursuant to subdivision (ii) of section 1115 of the Tax Law of the State of New York.

Be it enacted by the Erie County Legislature as follows:

SECTION 1. Section six of the Erie County Sales and Use Tax Resolution, being a resolution adopted by the Board of Supervisors of the County of Erie as Item No.8, of Meeting Number 31, held on July 27, 1965, Supervisors Proceedings, page 666, as amended, is amended by adding a new subdivision (k) to read as follows:

(k) Receipts from sales of and consideration given or contracted to be given for, or for the use of, commercial solar energy systems equipment and installation services exempt from state sales and compensating use taxes pursuant to subdivision (ii) of section 1115 of the New York Tax Law shall also be exempt from sales and compensating use taxes imposed in this jurisdiction.

SECTION 2. This resolution shall take effect June 1, 2014, and shall apply to sales made, services rendered and uses occurring on and after that date in accordance with applicable transitional provisions in sections 1106 and 1217 of the New York Tax Law.

And be it further

RESOLVED, that the Clerk of the Erie County Legislature is directed to transmit a certified copy of the resolution to the County Attorney for delivery to the appropriate New York State officials.

Fiscal Impact of the Resolution: No sales tax collected on increased sales of commercial solar energy units, to be offset by increased tax collections as the result of increased employment and related commerce.