

**A RESOLUTION TO BE SUBMITTED BY  
LEGISLATORS LORIGO, GREENE, TODARO, AND MILLS**

**Re: Exemption of the Sale of Energy Utilities used for Residential Purposes from the Sales and Compensating Use Tax Collected in Erie County**

**WHEREAS**, the state of New York has completely exempted home energy utilities, including electricity, natural gas, bulk propane sales, steam, home heating oil, coal and wood, from the collection of sales taxes when they are sold for residential purposes since 1980; and

**WHEREAS**, Erie County, which imposed its current sales tax resolution in 1965, charges the full 4.75% of its taxing authority on home energy sources, among the highest county rate in NYS; and

**WHEREAS**, New York State has a total of sixty-two counties and sixty-one cities yet only sixteen counties and eleven cities tax the sale of heating oil, wood, and coal used for residential home heating. Fifteen counties, eleven cities, and thirty individual school districts have chosen to tax natural gas and propane energy sources when sold for residential purposes; and

**WHEREAS**, according to NYSERDA, the cost of using heating oil to heat a home in Western New York is up 46.8% from last September to this September, five and a half times the rate of inflation measured by the CPI. Natural Gas has increased 28.4% year-over-year and suppliers are indicating they will be forced increase costs to customers in the coming months; and

**WHEREAS**, in the face of these rapidly rising costs, Erie County should provide residents with whatever relief possible. Halting the collection of sales taxes on these vital utilities is a good first step; and

**WHEREAS**, this honorable body wishes to exempt the sale of natural gas, propane, (when sold in 100-pound containers or more), steam, fuel oil, coal, and wood (when sold for the purpose of home heating) from the collection of county sales tax to ease the financial burden on residents and to bring Erie County's tax policy more in line with the rest of the state.

**NOW, THEREFORE, BE IT**

**RESOLVED**, that the Erie County Sales and Use Tax Resolution, being a resolution adopted by the Board of Supervisors of the County of Erie as Item 8 of Meeting Number 31, held July 27, 1965, Supervisors Proceedings, page 666, as amended, is hereby further amended by amending **SECTION 6. Exemptions from sales and use taxes** to include the following additional exemption: *Retail sale of natural gas, propane (when sold in containers of 100 pounds or more), steam, coal, fuel oil (except diesel motor fuel), and wood (when sold for home heating purposes only)*; and, be it further

**RESOLVED**, that nothing in this resolution is intended to revoke, prohibit, or otherwise impact the individual taxing authority that may exist for any other entity within Erie County including, but not limited to, the Cities of Buffalo, Lackawanna, and Tonawanda, or the towns, villages, and school districts therein; and, be it further

**RESOLVED**, that certified copies of this resolution be sent to the Erie County Executive's Office, Erie County Department of Budget and Management, Erie County Department of Law, the Department of Weights and Measures, and any other party deemed necessary and proper.

Fiscal Impact: Positive for Erie County Residents