

RESOLUTION NO. 26-\_\_

RESOLUTION OF THE COUNTY OF CHEMUNG ELECTING A CENTS PER GALLON RATE OF SALES AND COMPENSATING USE TAXES ON MOTOR FUEL AND DIESEL MOTOR FUEL, IN LIEU OF THE PERCENTAGE RATE OF SUCH TAXES, PURSUANT TO THE AUTHORITY OF ARTICLE 29 OF THE NEW YORK STATE TAX LAW.

By:

Seconded by:

WHEREAS, this Legislature enacted Resolution No. 373 of 2025, as amended, imposing sales and use taxes on certain tangible personal property and certain services pursuant to Article 29 of the Tax Laws of the State of New York; and

WHEREAS, upon the recommendation of the County Executive, the County of Chemung desires to impose a period of moratorium on the Sales and Use Tax on motor fuel and diesel fuel; and

Be it enacted by the Legislature of the County of Chemung as follows:

SECTION 1. The Chemung County Sales and Use Tax Resolution, Resolution No. 25-373, adopted by the Legislature, as amended, hereby further amends Section 4 subsection (a) to read as follows:

(a) Cents per gallon rate of sales and compensating use taxes on motor fuel and diesel motor fuel.

Notwithstanding any provision of this enactment to the contrary in lieu of the percentage rate of sales and compensating use taxes imposed on receipts from the retail sale of and consideration given or contracted to be given for, or for the use of, motor fuel and diesel motor fuel, such taxes shall be imposed at a rate of cents per gallon of such motor fuel or diesel motor fuel, in the manner prescribed by subdivision (m) of section 1111 of the New York Tax Law, provided that, for purposes of calculating the cents per gallon rate of tax, such receipts or consideration shall be limited to three (3) dollars per gallon of either such fuel. Provided that, if the average price of such fuels changes as described in such subdivision (m) of section 1111 of the Tax Law, the Commissioner of Taxation and Finance shall adjust the cents per gallon tax rate on such fuels in the manner prescribed in such subdivision (m) of section 1111 of the Tax Law.

SECTION 2. This enactment shall take effect June 1, 2026, and shall expire and be deemed repealed on December 1, 2026. and be it further

RESOLVED, that the Clerk of the Legislature is hereby directed to seal and certify five copies of the resolution and provide the certified resolutions to the County Department of Law for filing with the NY Secretary of State, the NY State Comptroller, the Chemung County Clerk, and the NY State Department of Tax and Finance Commissioner, within five days of enactment, pursuant to section 1210(e) of the Tax Law; and be it further

RESOLVED, that certified copies of this resolution be forwarded to the County Executive's Office, the County Treasurer's Office, and the County Office of Budget and Research.