

RESOLUTION NO. 26-__

RESOLUTION OF THE COUNTY OF CHEMUNG EXEMPTING SALES AND
COMPENSATING USE TAX FROM ON RESIDENTIAL ENERGY SOURCES AND
SERVICES 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 energy sources, 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, adopted by the Legislature, as amended, is hereby further amend Section 4 subsection (f) to read as follows:

(f) Residential energy sources and services described in paragraph three of subdivision (a) of section twelve hundred ten of the Tax of the Tax shall be exempt from the taxes imposed by this resolution.

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 This enactment shall take effect June 1, 2026, and shall expire and be deemed repealed on December 1, 2026.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