

LOCAL LAW PERM. NO. 7 OF 2019
LOCAL LAW INTRO. NO. 7 Of 2019

A LOCAL LAW OF THE COUNTY LEGISLATURE OF THE COUNTY OF BROOME,
IMPOSING ADDITIONAL WIRELESS COMMUNICATIONS SURCHARGES
PURSUANT TO THE AUTHORITY OF TAX LAW § 186-G

BE IT ENACTED, by the County Legislature of the County of Broome as follows:

SECTION 1. Local Law No. 2 of 2017, as amended, is amended by adding a new section 2-A to read as follows:

SECTION 2-A. Imposition of additional rates of wireless communications surcharges.

(a) Pursuant to the authority of Tax Law § 186-g, in addition to the wireless communications surcharges imposed by section 2 of this local law, there are hereby imposed and there shall be paid additional surcharges within the territorial limits of the County of Broome on: (i) wireless communications service provided to a wireless communications customer with a place of primary use within such County, at the rate of \$1.10 per month on each wireless communications device in service during any part of the month; and (ii) the retail sale of prepaid wireless communications service sold within such County, at the rate of \$1.10 per retail sale, whether or not any tangible personal property is sold therewith. Such additional surcharges shall be identical to the surcharges imposed by such section 2 and shall be administered and collected in the same manner as such surcharges. All of the provisions of this local law relating or applicable to the administration and collection of the surcharges imposed by such section 2 shall apply to the additional surcharges imposed by this section with the same force and effect as if those provisions had been incorporated in full into this section and had expressly referred to the additional surcharges imposed by this section.

(b) Wireless communications service suppliers shall begin to add such surcharge to the billings of its customers and prepaid wireless communications sellers shall begin to collect such surcharge from its customers commencing December 1, 2019.

(c) Each wireless communications service supplier and prepaid wireless communications seller is entitled to retain, as an administrative fee, an amount equal to three percent of its collections of the surcharges imposed by this local law, provided that the supplier or seller files any required return and remits the surcharges due to the New York State Commissioner of Taxation and Finance on or before the due date for that return and that payment.

SECTION 2. Effective date. This local law shall take effect December 1, 2019, and shall expire and be deemed repealed May 31, 2029.