

**RESOLUTION #150- Local Law #6
(Passed at July 5, 2017 Full Mtg)**

RESOLUTION #150

**APPROVAL/ LOCAL LAW TO AMEND THE CODE OF THE COUNTY OF PUTNAM,
CHAPTER 231**

**A LOCAL LAW TO AMEND THE CODE OF THE COUNTY OF PUTNAM, CHAPTER 231,
Repealing the Wireless Communications Surcharge Authorized by Article Six of the
County Law of the State Of New York; and Imposing the Wireless Communications
Surcharges Pursuant to the Authority of Tax Law § 186-g.**

Be it Enacted by the Legislature of the County of Putnam as follows:

Section 1.

**Chapter 231 of the Putnam County Code Entitled “Wireless Surcharge”, Local Law No. 4
of 2004, is hereby REPEALED and replaced as provided hereinafter.**

Section 2.

§231-1 Imposition of wireless communications surcharges.

**(a) Pursuant to the authority of Tax Law § 186-g, there are hereby imposed and
there shall be paid surcharges within the territorial limits of the County of Putnam
on: (i) wireless communications service provided to a wireless communications
customer with a place of primary use within such County, at the rate of thirty
cents 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 thirty cents per retail sale, whether
or not any tangible personal property is sold therewith.**

**(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,
2017.**

**(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 its due date.**

Section 3.

§231-2 Administration of surcharges.

**The surcharges imposed by this Local Law shall be administered and collected by the
New York State Commissioner of Taxation and Finance as provided in paragraph (8) of**

Tax Law § 186-g, and in a like manner as the taxes imposed by Articles Twenty-eight and Twenty-nine of the Tax Law.

Section 4.

§231-3 Applicability of State law to surcharges imposed by this Local Law.

All the provisions of Tax Law § 186-g shall apply to the surcharges imposed by this Local Law with the same force and effect as if those provisions had been set forth in full in this Local Law, except to the extent that any of those provisions is either inconsistent with or not relevant to the surcharges imposed by this Local Law.

Section 5.

§231-4 Net collections.

Net collections received by this County from the surcharges imposed by this Local Law shall be expended only upon authorization of the Legislature of the County of Putnam and only for payment of system costs, eligible wireless 911 service costs, or other costs associated with the administration, design, installation, construction, operation, or maintenance of public safety communications networks or a system to provide enhanced wireless 911 service serving such County, as provided in paragraph (9) of Tax Law § 186-g, including, but not limited to, hardware, software, consultants, financing and other acquisition costs. The County shall separately account for and keep adequate books and records of the amount and object or purpose of all expenditures of all such monies. If, at the end of any fiscal year, the total amount of all such monies exceeds the amount necessary for payment of the above mentioned costs in such fiscal year, such excess shall be reserved and carried over for the payment of those costs in the following fiscal year.

Section 6.

§231-5 Effective date.

This Local Law shall take effect December 1, 2017.