

County of Tioga

Local Law No. 3 of the Year 1998

A Local Law, providing a credit or refund of sales and use taxes on tangible personal property used in constructing, expanding or rehabilitating certain industrial or commercial real property located in an economic development zone, pursuant to Chapter 686 of the Laws of 1986, to the extent such property becomes an integral component part of the real property, pursuant to Article 29 of the Tax Law of the State of New York.

Be It Enacted by the Legislature of the County of Tioga as follows:

SECTION 1. Subdivision (a) of section twelve of Local Law # 1 as enacted in nineteen hundred sixty eight is amended to read as follows:

"SECTION 12. Refunds or credits based on proof of certain uses.
(a) Subject to the conditions and limitations provided for herein, a refund or credit shall be allowed for a tax paid pursuant to subdivision (a) of section two or section four (1) on the sale or use of tangible personal property if the purchaser or user, in the performance of a contract, later incorporates that tangible personal property into real property located outside this taxing jurisdiction, (2) on the sale or use of tangible personal property purchased in bulk, or any portion thereof, which is stored and not used by the purchaser or user within this taxing jurisdiction if that property is subsequently reshipped by such purchaser or user to a point outside this taxing jurisdiction for use outside this taxing jurisdiction, (3) on the sale to or use by a contractor or subcontractor of tangible personal property if that property is used by him solely in the performance of a pre-existing lump sum or unit price construction contract, (4) on the sale or use within this taxing jurisdiction of tangible personal property, not purchased for resale, if the use of such property in this taxing jurisdiction is restricted to fabricating such property (including incorporating it into or assembling it with other tangible personal property), processing, printing or imprinting such property and such property is then shipped to a point outside this taxing jurisdiction for use outside this taxing jurisdiction, (5) on the sale to or use by a veterinarian of drugs or medicine if such drugs or medicine are used by such veterinarian in rendering services, which are exempt pursuant to subdivision (f) of section six of this enactment, to livestock or poultry used in the production for sale of tangible personal property by farming or if such drugs or medicine are sold to a person

qualifying for the exemption provided for in paragraph (6) of subdivision (a) of section six of this enactment for use by such person on such livestock or poultry, or (6) on the sale of tangible personal property purchased for use in constructing, expanding or rehabilitating industrial or commercial real property (other than property used or to be used exclusively by one or more registered vendors primarily engaged in the retail sale of tangible personal property) located in an area designated as an economic development zone pursuant to article eighteen-B of the general municipal law, but only to the extent that such property becomes an integral component part of the real property. (For the purpose of clause (3) of the preceding sentence, the term "pre-existing lump sum or unit price construction contract" shall mean a contract for the construction of improvements to real property under which the amount payable to the contractor or subcontractor is fixed without regard to the costs incurred by him in the performance thereof, and which (i) was irrevocably entered into prior to the date of the enactment of this enactment or the enactment of a law increasing the rate of tax imposed under this enactment, or (ii) resulted from the acceptance by a governmental agency of a bid accompanied by a bond or other performance guaranty which was irrevocably submitted prior to such date.) Where the tax on the sale or use of such tangible personal property has been paid to the vendor, to qualify for such refund or credit, such tangible personal property must be incorporated into real property as required in clause (1) above, reshipped as required in clause (2) above, used in the manner described in clauses (3), (4), (5) and (6) above within three years after the date such tax was payable to the commissioner of taxation and finance by the vendor pursuant to section eleven hundred thirty-seven of the tax law. Where the tax on the sale or use of such tangible personal property was paid by the applicant for the credit or refund directly to such commissioner, to qualify for such refund or credit, such tangible personal property must be incorporated into real property as required in clause (1) above, reshipped as required in clause (2) above, used in the manner described in clauses (3), (4), (5) and (6) above within three years after the date such tax was payable to such commissioner by such applicant pursuant to article twenty-eight of the tax law. An application for a refund or credit pursuant to this section must be filed with such commissioner within the time provided by subdivision (a) of section eleven hundred thirty-nine of the tax law. Such application shall be in such form as such commissioner may prescribe. Where an application for credit has been filed, the applicant may immediately take such credit on the return which is due coincident with or immediately subsequent to the time that he files his application for credit. However, the taking of the credit on the return shall be deemed to be part of the application for credit and shall be subject to the provisions in respect to applications for credit in section eleven hundred thirty-nine of the tax law as provided in subdivision (e) of such section. With respect to a sale or use described in clause (3) above where a pre-existing lump sum or unit price

construction contract was irrevocably entered into prior to the date of the enactment of this enactment or the bid accompanied by the performance guaranty was irrevocably submitted to the governmental agency prior to such date, the purchaser or user shall be entitled to a refund or credit only of the amount of the taxes imposed by this enactment if enacted later than the date of such contract or bid, or the amount reflecting an increase in the rate of tax enacted later than said date, as the case may be, but only to the extent that all such sales and use taxes paid on such sale or use under the aggregate statewide and local taxes imposed under article twenty-eight and by authority of article twenty-nine exceeded an amount computed by applying against such sale or use the aggregate of the rates of statewide and local sales and use taxes that were in effect at the time such contract was entered into or such bid was submitted."

SECTION 2. This enactment shall take effect on March 1, 1999.

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto, designated as local law No. 3 of 1998 of the (County) of Tioga was duly passed by the Tioga County Legislature on November 23, 1998, in accordance with the applicable provisions of law.

2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer*.)

I hereby certify that the local law annexed hereto, designated as local law No. of 19 of the (County) (City) (Town) (Village) of was duly passed by the on , 19 , and was (approved)(not disapproved)(repassed after disapproval) by the on and was deemed duly adopted on , 19 , in accordance with the applicable provisions of law.

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. of 19 of the (County)(City)(Town)(Village) of was duly passed by the on , 19 , and was (approved)(not disapproved)(repassed after disapproval) by the on , 19 . Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general)(special)(annual) election held on , 19 , in accordance with the applicable provisions of law.

4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. of 19 of the (County)(City)(Town)(Village) of was duly passed by the on , 19 , and was (approved)(not disapproved)(repassed after disapproval) by the on , 19 . Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of , 19 , in accordance with the applicable provisions of law.

5. (City local law concerning Charter revision proposed by petition.)

I hereby certify that the local law annexed hereto, designated as local law No. of 19 of the City of having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on , 19 , become operative.

*Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairman of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

6. (County local law concerning adoption of Charter.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 19 _____ of the County of _____, State of New York, having been submitted to the electors at the General Election of November _____, 19 _____, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and of a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph 1, above.

Clerk of the County legislative body, City, Town or Village Clerk or officer designated by local legislative body

(Seal)

Date:

(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized Attorney of locality.)

State of New York

County of Tioga

I, the undersigned, hereby certify that the foregoing local law contains the correct text and that all proper proceedings have been had or taken for the enactment of the local law annexed hereto.

Signature

Title

County of Tioga

City

Town

Village

Date: