

County of Tioga

Local Law No. 1 of the Year 2005.

A Local Law of the Legislature of the County of Tioga, providing an exemption from sales and compensating use taxes for receipts from retail sales of, and consideration given or contracted to be given for, certain clothing and footwear, pursuant to the authority of 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: Section Six of Local Law No. 1 of 1968, as amended, is amended by adding a new subdivision (i) to read as follows:

- (i) Receipts from sales of and consideration given or contracted to be given for purchases of clothing and footwear exempt from state sales and compensating use taxes pursuant to paragraph (30) of subdivision (a) of section 1115 of the New York Tax Law shall also be exempt from sales and compensating use taxes imposed by this resolution.**

SECTION 2. This Local Law shall take effect June 1, 2005, and shall apply in accordance with applicable transitional provisions of the New York Tax Law.

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

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20 _____ of the County of _____, State of New York, having been submitted to the electors at the General Election of November _____, 20____, 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: February 24, 2005

(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
David M. Dutko
Title County Attorney
County of Tioga
City
Town
Village

Date: February 24, 2005