

County of Tioga

Local Law No. 6 of the Year 2015.

A Local Law repealing Local Law No. 1 of 1968, enacted May 27, 1968, as amended, which imposed sales and compensating use taxes on sales and uses of tangible personal property and on certain services, and on occupancy of hotel rooms and amusement charges, pursuant to the authority of Section 1210 of Article 29 of the Tax Law of the State of New York, such taxes being repealed to be recodified and reimposed by a resolution that shall be adopted on the same date that this repealer Local Law is adopted and such resolution shall take effect on the same date that this repealer Local Law takes effect.

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

**SECTION 1:** Local Law No. 1 of 1968, enacted May 27, 1968, which imposed sales and compensating use taxes, as amended, is hereby REPEALED.

**SECTION 2:** Notwithstanding the repeal of such Local Law No. 1 of 1968 by this Local Law, all provisions of such Local Law No. 1 of 1968, in respect to the imposition, exemption, assessment, payment, payment over, determination, collection, and credit or refund of taxes imposed thereunder, the filing of forms and returns, the preservation of records for the purposes of such taxes, the secrecy of returns, the disposition of revenues, and the civil and criminal penalties applicable to the violation of the provisions of such Local Law, shall continue in full force and effect with respect to all such taxes accrued up to December 1, 2015; all actions and proceedings, civil or criminal, commenced or authorized to be commenced under or by virtue of any provision of such Local Law No. 1 so repealed, and pending or able to be commenced immediately prior to the taking effect of such repeal, may be commenced, prosecuted and defended to final effect in the same manner as they might if such provisions were not so repealed; and the provisions of the resolution effective December 1, 2015, recodifying and reimposing the taxes imposed by such Local Law No. 1, shall be construed as a continuation of the provisions of Local Law No. 1, modified or amended according to the language employed, and not as an enactment of new taxes, other than

the additional one percent rate of such taxes imposed for the period commencing December 1, 2015, and ending November 30, 2017.

**SECTION 3:** This enactment shall take effect December 1, 2015.

(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. 6 of 2015 of the (County) of Tioga was duly passed by the Tioga County Legislature on October 13, 2015, 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 20 of the (County) (City) (Town) (Village) of was duly passed by the on , 20 , and was (approved)(not disapproved)(repassed after disapproval) by the and was deemed duly adopted on , 20 , 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 20 of the (County)(City)(Town)(Village) of was duly passed by the on , 20 , and was (approved)(not disapproved)(repassed after disapproval) by the on , 20 . 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 , 20 , 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 20 of the (County)(City)(Town)(Village) of was duly passed by the on , 20 , and was (approved)(not disapproved)(repassed after disapproval) by the on , 20 . Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of , 20 , 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 20 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 , 20 , become operative.

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\*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 chairperson 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 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: October 13, 2015

(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  
Judith M. Quigley  
Title County Attorney  
County of Tioga  
City  
Town  
Village

Date: October 13, 2015