

LOCAL LAW 12-2020

A LOCAL LAW TO CREATE A SPECIAL REVENUE FUND TO ASSIST IN THE
FINANCING OR PAYMENT OF TAX CERTIORARI SETTLEMENTS AND JUDGMENTS
AND THE PAYMENT OF OTHER EXPENSES IN NASSAU COUNTY

WHEREAS, it is prudent fiscal practice to create a special revenue fund for the
allocation, deposit, and authorized disposition of moneys in excess of the 2021 adopted budget;
NOW, THEREFORE

BE IT ENACTED by the County Legislature of the County of Nassau as follows:

Section 1. Chapter III, Title A of the Nassau County Administrative Code is amended to
add the following subsection:

§ 3-2.3. Allocation, deposit, and authorized disposition of moneys in excess of the 2021
adopted budget.

A special revenue fund is hereby established, to commence concurrently with the 2021
budget, to which all sales tax revenues collected by the County that are in excess of the
adopted 2021 Nassau County budget shall be deposited and to which any budgeted funds
in any budget line that become surplus as a result of the receipt of federal aid to address
the COVID-19 pandemic shall be deposited.

Sales tax revenues received by the County that exceed \$511,939,917 as of June 30, 2021
and \$1,023,879,834 as November 30, 2021, based on sales tax revenues received as
reported in the Monthly County Budget Reports for the periods ending June 30, 2021 and
November 30, 2021 shall be deposited by the County Treasurer in such special revenue
fund, with the balance of such funds to be deposited upon the final closure of the 2021
fiscal year.

The use of this special revenue fund will be to fully or partially fund tax certiorari
settlements and judgments, principal and interest payments on debt issued in 2021 or later
to pay tax certiorari settlements and judgments, claims against the County by the Nassau
Health Care Corporation, claims relating the Fair Labor Standards Act, to fund expenses
due to the loss of budgeted state aid, and to pay for unbudgeted COVID-19 response
costs in the event that no federal COVID-19 assistance funds remain available to pay for
such costs, and shall be restricted for any other purpose.

§2. Severability.

If any clause, sentence, paragraph, subdivision, section, or part of this law or the application thereof to any person, individual, corporation, firm, partnership, entity, or circumstance shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section, or part of this law, or in its application to the person, individual, corporation, firm, partnership, entity, or circumstance directly involved in the controversy in which such order or judgment shall be rendered..

§3. SEQRA Determination

It is hereby determined, pursuant to the provisions of the State Environmental Quality Review Act, 8 N.Y.E.C.L., section 0101 et seq. and its implementing regulations, Part 617 of 6 N.Y.C.R.R., and section 1611 of the County Government Law of Nassau County, that the adoption of this local law is a “Type II” Action within the meaning of Section 617.5(c)(20) and (27) of 6 N.Y.C.R.R., and, accordingly, is of a class of actions which do not have a significant effect on the environment; and no further review is required.

§4. Effective Date

This local law shall take effect immediately after enactment.