

PROPOSED RESOLUTION NO. 117 - 2021

A RESOLUTION AUTHORIZING THE OFFICE OF THE COUNTY ATTORNEY TO COMPROMISE AND SETTLE CLAIMS WITH RESPONDENT, AS SET FORTH IN THE ACTION ENTITLED *COUNTY OF NASSAU CONTROLLER V. COMMISSIONER OF INTERNAL REVENUE*, DOCKET NO. 4982-20 PURSUANT TO THE COUNTY LAW, THE COUNTY GOVERNMENT LAW OF NASSAU COUNTY AND THE NASSAU COUNTY ADMINISTRATIVE CODE.

WHEREAS, the County of Nassau (the “County”) filed a Petition for Redetermination in the United States Tax Court in an action entitled *County of Nassau Controller v. Commissioner of Internal Revenue*, Docket No. 4982-20, alleging certain errors made in a determination by the Commissioner of Internal Revenue (“Respondent”) as to certain worker classifications and the amount of employment tax due; and

WHEREAS, the County has agreed to make payment to the Respondent in the amount of \$420,549.72, plus applicable statutory interest estimated in the amount of \$71,304.74, in full settlement of all possible claims the Respondent may have against the County arising from the matter upon which the action is based; and

WHEREAS, the Office of the County Attorney has caused an investigation and analysis to be made of the said action and as a result thereof recommends that it be settled in the amount set forth above; now therefore, be it

RESOLVED, that the Office of the County Attorney be and is hereby authorized and directed to settle the said action in the amount as indicated above; and be it further

RESOLVED, that 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 this settlement is a “Type II” Action within the meaning of Section 617.5(c)(26) 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.

