

LOCAL LAW NO. - 2022

A LOCAL LAW TO AMEND CHAPTER FOUR OF TITLE NINE OF THE MISCELLANEOUS LAWS OF NASSAU COUNTY, IN RELATION TO ELECTING A CENTS PER GALLON RATE OF SALES AND COMPENSATING USE TAXES ON MOTOR FUEL AND DIESEL MOTOR FUEL, IN LIEU OF THE PERCENTAGE RATE OF SUCH TAXES, PURSUANT TO THE AUTHORITY OF ARTICLE 29 OF THE TAX LAW OF THE STATE OF NEW YORK.

WHEREAS, Ordinance No. 404-C of 1968, as amended, imposes a sales and use taxes for the County of Nassau; and

WHEREAS, Local Law 8-2020, in reference to Ordinance No. 404-C of 1968, extended the sales and use tax of Nassau County to November 13, 2023; and

WHEREAS, the County has the authority to elect a cents per gallon rate of sales and compensating use taxes on motor fuel and diesel motor fuel, in lieu of the percentage rate of such taxes, pursuant to the authority of Article 29 of the Tax Law of the State of New York; and

WHEREAS, this Legislature seeks to provide temporary relief for its residents; now, therefore

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

Section 1. Chapter 4 of Title 9 of the Miscellaneous Laws of Nassau is amended by adding a new section 1-A, to be read as follows:

§1-A. Cents per gallon rate of sales and compensating use taxes on motor fuel and diesel motor fuel.

Notwithstanding the provisions of any local law or ordinance to the contrary, in lieu of the percentage rate of sales and compensating use taxes imposed on receipts from the retail sale

of and consideration given or contracted to be given for, or for the use of, motor fuel and diesel motor fuel, such taxes shall be imposed at a rate of cents per gallon of such motor fuel or diesel motor fuel, in the manner prescribed by subdivision (m) of section 1111 of the New York Tax Law, provided that, for the purposes of calculating the cents per gallon rate of tax, such receipts or consideration shall be limited to three dollars (\$3.00) per gallon of either such fuel. Provided that, if the average price of such fuels changes as described in such subdivision (m) of section 1111 of the Tax Law, the Commissioner of Taxation and Finance shall adjust the cents per gallon tax rate on such fuels in the manner prescribed in such subdivision (m) of section 1111 of the Tax Law.

§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. It is hereby determined, pursuant to the provisions of the State Environmental Quality Review Act (SEQRA), 8 N.Y.E.C.L. Section 0101 et seq. and its implementing regulations, Part 617 of Title 6 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. This law shall take effect immediately or as soon as allowable pursuant to New York State Law and shall expire and be deemed repealed on December 31, 2022.