

PROPOSED LOCAL LAW NO. -2022

A LOCAL LAW TO AMEND SECTION 3-2.3 OF THE NASSAU COUNTY
ADMINISTRATIVE CODE IN RELATION TO THE SPECIAL REVENUE FUND
CREATED PURSUANT TO THIS SECTION.

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

Section 1. Section 3-2.3 of the Nassau County Administrative Code, as added by
Local Law No. 12-2020, is amended to read as follows:

§ 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 except as provided herein 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 \$1,023,879,834 shall be
deposited by the County Treasurer in such special revenue fund upon the final closure of
the 2021 fiscal year. Notwithstanding the foregoing, (i) the County shall not transfer any
amounts into such special revenue fund to the extent such funds are required by law to be
applied for other purposes such as part-County sales tax allocations and local government
assistance programs and (ii) sales tax revenues received by the County and used to fund
appropriations for the 2021 fiscal year for any or all the purposes specified in the
succeeding paragraph shall not be deposited into such special revenue fund.

The use of this special revenue fund will be to fully or partially fund tax certiorari
settlements and judgments (including those arising under Real Property Tax Law

(“RPTL”) Article 18), principal and interest payments on debt issued in 2021 or later to pay tax certiorari settlements and judgments (including those arising under RPTL Article 18), claims against the County by the Nassau Health Care Corporation, claims relating to the Fair Labor Standards Act, payment and/or prepayment of non-pension post-employment benefits, longevity payments, other general litigation, 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. 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 amendment of the Nassau County Administrative Code in relation to a special revenue fund is a “Type II” Action within the meaning of Section 617.5(c)(26) of 6 N.Y.C.R.R. (“routine or continuing agency administration and management, not including new programs or major reordering of priorities that may affect the environment”), and, accordingly, is of a class of actions which does not have a significant effect on the environment; and no further review is required.

§ 3. This local law shall take effect immediately.