

**NOTICE OF PUBLIC HEARING  
COUNTY OF STEUBEN  
LOCAL LAW TENTATIVELY NO. SIX FOR THE YEAR 2017**

**NOTICE IS HEREBY GIVEN**, that the Steuben County Legislature will hold a Public Hearing in the Steuben County Legislative Chambers, Steuben County Office Building, Bath, New York on the 28<sup>th</sup> day of August, 2017, at 10:00 a.m. upon County of Steuben Local Law Tentatively No. Six for the Year 2017, Repealing Local Law No. 7 for the Year 2003, "Authorizing the Imposition of a Thirty-Cent Surcharge to Underwrite Maintenance Costs Associated with the E-911 System" and Imposing the Wireless Communications Surcharges pursuant to the Authority of the Tax Law §186-G.

Said local law is as follows:

SECTION 1. Local Law No. 7 of 2003, authorizing the initial enactment that imposed the wireless surcharge ordinance, is hereby repealed.

SECTION 2. Imposition of wireless communications surcharges. (a) Pursuant to the authority of Tax Law § 186-g, there are hereby imposed and there shall be paid surcharges within the territorial limits of the County of Steuben on: (i) wireless communications service provided to a wireless communications customer with a place of primary use within such County of Steuben, at the rate of thirty cents per month on each wireless communications device in service during any part of the month; and (ii) the retail sale of prepaid wireless communications service sold within such County of Steuben, at the rate of thirty cents per retail sale, whether or not any tangible personal property is sold therewith.

(b) Wireless communications service suppliers shall begin to add such surcharge to the billings of its customers and prepaid wireless communications sellers shall begin to collect such surcharge from its customers commencing December 1, 2017.

(c) Each wireless communications service supplier and prepaid wireless communications seller is entitled to retain, as an administrative fee, an amount equal to three percent of its collections of the surcharges imposed by this Local Law, provided that the supplier or seller files any required return and remits the surcharges due to the New York State Commissioner of Taxation and Finance on or before its due date.

SECTION 3. Administration of surcharges. The surcharges imposed by this Local Law shall be administered and collected by the New York State Commissioner of Taxation and Finance as provided in paragraph (8) of Tax Law § 186-g, and in a like manner as the taxes imposed by Articles Twenty-eight and Twenty-nine of the Tax Law.

SECTION 4. Applicability of State law to surcharges imposed by this Local Law. All the provisions of Tax Law § 186-g shall apply to the surcharges imposed by this Local Law with the same force and effect as if those provisions had been set forth in full in this Local Law, except to the extent that any of those provisions is either inconsistent with or not relevant to the surcharges imposed by this Local Law.

SECTION 5. Net collections received by this County of Steuben from the surcharges imposed by this Local Law shall be expended only upon authorization of the Steuben County Legislature and only for payment of system costs, eligible wireless 911 service costs, or other costs associated with the administration, design, installation, construction, operation, or maintenance of public safety communications networks or a system to provide enhanced wireless 911 service serving such County of Steuben, as provided in paragraph (9) of Tax Law § 186-g, including, but not limited to, hardware, software, consultants, financing and other acquisition costs. The County of Steuben shall separately account for and keep adequate books and records of the amount and object or purpose of all expenditures of all such monies. If, at the end of any fiscal year, the total amount of all such monies exceeds the amount necessary for payment of the above mentioned costs in such fiscal year, such excess shall be reserved and carried over for the payment of those costs in the following fiscal year.

SECTION 6. Effective date. This Local Law shall take effect December 1, 2017.

**ALL PERSONS ARE INVITED TO ATTEND AND BE HEARD.**  
**"BY ORDER OF THE COUNTY LEGISLATURE OF STEUBEN COUNTY"**

Dated: August 8, 2017  
Village of Bath, New York

BRENDA K. MORI  
Clerk of the Legislature  
County of Steuben