S T A T E O F N E W Y O R K

6548--A

2011-2012 Regular Sessions

I N A S S E M B L Y

March 21, 2011

Introduced by M. of A. LIFTON -- read once and referred to the Committee on Local Governments -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the county law, in relation to wireless communication surcharges in the county of Cortland

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Subdivision 1 of section 308-a of the county law, as added by chapter 387 of the laws of 2002, is amended to read as follows:

1. Notwithstanding the provisions of any law to the contrary, the county of Cortland, acting through its county legislature, is hereby authorized and empowered to adopt, amend or repeal local laws to impose a surcharge in an amount not to exceed [thirty cents] ONE DOLLAR per month on wireless communications service in the county of Cortland. The surcharge shall be imposed on each wireless communications device and shall be reflected and made payable on bills rendered for wireless communications service that is provided to a customer whose place of primary use is within the county. For purposes of this section, the term "place of primary use" shall mean the street address that is representative of where the customer's use of the wireless communications service primarily occurs, which address must be: (a) residential street address or the primary business street address of the customer; and (b) within the licensed service area of the wireless communications service supplier.

S 2. This act shall take effect immediately; provided, however, that the provisions of subdivision 1 of section 308-a of the county law, as amended by section one of this act shall apply to bills rendered to wireless communications service customers by a wireless communications service supplier on and after the expiration of the notice period required pursuant to the provisions of subdivision 2 of such section 308-a of the county law; provided further, that a wireless service

EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets [ ] is old law to be omitted.

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supplier may treat the address used by such supplier for any wireless communications customer under a service contract or agreement in effect on the effective date of the local law imposing such surcharge, as that wireless communications customer's place of primary use for the remaining term of such service contract or agreement, excluding any extension or renewal of such service contract or or agreement, for purposes of determining the taxing jurisdiction with respect to taxes on wireless communications service.