

# STATE OF NEW YORK

2031

2021-2022 Regular Sessions

## IN SENATE

January 16, 2021

Introduced by Sen. AKSHAR -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to amend the county law and the tax law, in relation to authorizing the county of Tioga to impose an additional surcharge to pay for the costs associated with updating the telecommunication equipment and telephone services needed to provide an enhanced 911 emergency telephone system to serve such county; and providing for the repeal of such provisions upon expiration thereof

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. The county law is amended by adding a new section 337 to  
2 read as follows:

3 § 337. County of Tioga enhanced 911 emergency telephone system. 1.  
4 Notwithstanding the provisions of any law to the contrary, the county of  
5 Tioga acting through its local county legislative body, is hereby  
6 authorized and empowered to adopt, amend or repeal local laws to impose  
7 a surcharge, in addition to the surcharge established and imposed under  
8 section three hundred three of this chapter, in an amount not to exceed  
9 one dollar per access line per month on the customers of every service  
10 supplier within such municipality to pay for the costs associated with  
11 obtaining, operating and maintaining the telecommunication equipment and  
12 telephone services needed to provide an enhanced 911 (E911) emergency  
13 telephone system to serve such county.

14 2. Any such local law shall state the amount of the surcharge, the  
15 date on which the service supplier shall begin to add such surcharge to  
16 the billings of its customers and, to the extent practicable, the date  
17 on which such E911 service is to begin. Such local law may authorize the  
18 service supplier to begin billing its customers for such surcharge prior  
19 to the date the E911 system service is to begin.

20 3. Any service supplier within a municipality which has imposed a  
21 surcharge pursuant to the provisions of this section shall be given a

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

LBD04362-01-1

1 minimum of forty-five days written notice prior to the date it shall  
2 begin to add such surcharge to the billings of its customers or prior to  
3 any modification to or change in the surcharge amount.

4 4. The surcharge established pursuant to the provisions of this  
5 section shall be imposed on a per access line basis on all current bills  
6 rendered for local exchange access service within the 911 service area.

7 5. No such surcharge shall be imposed upon more than seventy-five  
8 exchange access lines per customer per location.

9 6. Lifeline customers, a public safety agency and any municipality  
10 which has enacted a local law pursuant to the provisions of this section  
11 shall be exempt from any surcharge imposed under this section.

12 § 2. Paragraphs (b) and (c) of subdivision 2 of section 186-g of the  
13 tax law, as separately amended by chapters 120 and 711 of the laws of  
14 2019, are amended to read as follows:

15 (b) Such surcharge on wireless communications service provided to a  
16 wireless communications customer with a place of primary use in a city  
17 or county authorized to impose the surcharge by this subdivision shall  
18 be imposed at the rate of thirty cents per month on each wireless commu-  
19 nications device in service during any part of the month; provided,  
20 however, that the county of Broome may impose an additional surcharge at  
21 the rate of one dollar and ten cents per month; provided, however, that  
22 the county of Madison may impose an additional surcharge at the rate of  
23 sixty-five cents per month; provided however, that the county of Tioga  
24 may impose an additional surcharge at the rate of one dollar per month.  
25 The surcharge must be reflected and made payable on bills rendered to  
26 the wireless communications customer for wireless communications  
27 service.

28 (c) Such surcharge on the retail sale of each prepaid wireless commu-  
29 nications service, whether or not any tangible personal property is sold  
30 therewith, shall be imposed at the rate of thirty cents per retail sale  
31 within a city or county authorized to impose the surcharge by this  
32 subdivision; provided, however, that the county of Broome may impose an  
33 additional surcharge at the rate of one dollar and ten cents per retail  
34 sale; provided, however, that the county of Madison may impose an addi-  
35 tional surcharge at the rate of sixty-five cents per retail sale;  
36 provided, however, that the county of Tioga may impose an additional  
37 surcharge at the rate of one dollar per retail sale. A sale of a  
38 prepaid wireless communications service occurs in such city or county if  
39 the sale takes place at a seller's business location in such city or  
40 county. If the sale does not take place at the seller's place of busi-  
41 ness, it shall be conclusively determined to take place at the purchas-  
42 er's shipping address in such city or county or, if there is no item  
43 shipped, at the purchaser's billing address in such city or county, or,  
44 if the seller does not have that address, at such address that reason-  
45 ably reflects the customer's location at the time of the sale of the  
46 prepaid wireless communications service.

47 § 3. Paragraphs (b) and (c) of subdivision 2 of section 186-g of the  
48 tax law, as amended by chapter 711 of the laws of 2019, are amended to  
49 read as follows:

50 (b) Such surcharge on wireless communications service provided to a  
51 wireless communications customer with a place of primary use in a city  
52 or county authorized to impose the surcharge by this subdivision shall  
53 be imposed at the rate of thirty cents per month on each wireless commu-  
54 nications device in service during any part of the month; provided,  
55 however, that the county of Madison may impose an additional surcharge  
56 at the rate of sixty-five cents per month; provided, however, that the

1 county of Tioga may impose an additional surcharge at the rate of one  
2 dollar per month. The surcharge must be reflected and made payable on  
3 bills rendered to the wireless communications customer for wireless  
4 communications service.

5 (c) Such surcharge on the retail sale of each prepaid wireless commu-  
6 nications service, whether or not any tangible personal property is sold  
7 therewith, shall be imposed at the rate of thirty cents per retail sale  
8 within a city or county authorized to impose the surcharge by this  
9 subdivision; provided, however, that the county of Madison may impose an  
10 additional surcharge at the rate of sixty-five cents per retail sale;  
11 provided, however, that the county of Tioga may impose an additional  
12 surcharge at the rate of one dollar per retail sale. A sale of a prepaid  
13 wireless communications service occurs in such city or county if the  
14 sale takes place at a seller's business location in such city or county.  
15 If the sale does not take place at the seller's place of business, it  
16 shall be conclusively determined to take place at the purchaser's ship-  
17 ping address in such city or county or, if there is no item shipped, at  
18 the purchaser's billing address in such city or county, or, if the sell-  
19 er does not have that address, at such address that reasonably reflects  
20 the customer's location at the time of the sale of the prepaid wireless  
21 communications service.

22 § 4. Paragraphs (b) and (c) of subdivision 2 of section 186-g of the  
23 tax law, as amended by section 3 of part EEE of chapter 59 of the laws  
24 of 2017, are amended to read as follows:

25 (b) Such surcharge on wireless communications service provided to a  
26 wireless communications customer with a place of primary use in a city  
27 or county authorized to impose the surcharge by this subdivision shall  
28 be imposed at the rate of thirty cents per month on each wireless commu-  
29 nications device in service during any part of the month; provided,  
30 however, that the county of Tioga may impose an additional surcharge at  
31 the rate of one dollar per month. The surcharge must be reflected and  
32 made payable on bills rendered to the wireless communications customer  
33 for wireless communications service.

34 (c) Such surcharge on the retail sale of each prepaid wireless commu-  
35 nications service, whether or not any tangible personal property is sold  
36 therewith, shall be imposed at the rate of thirty cents per retail sale  
37 within a city or county authorized to impose the surcharge by this  
38 subdivision; provided, however, that the county of Tioga may impose an  
39 additional surcharge at the rate of one dollar per retail sale. A sale  
40 of a prepaid wireless communications service occurs in such city or  
41 county if the sale takes place at a seller's business location in such  
42 city or county. If the sale does not take place at the seller's place of  
43 business, it shall be conclusively determined to take place at the  
44 purchaser's shipping address in such city or county or, if there is no  
45 item shipped, at the purchaser's billing address in such city or county,  
46 or, if the seller does not have that address, at such address that  
47 reasonably reflects the customer's location at the time of the sale of  
48 the prepaid wireless communications service.

49 § 5. This act shall take effect immediately and shall expire and be  
50 deemed repealed ten years after it shall have become a law; provided  
51 that:

52 (a) the amendments to paragraphs (b) and (c) of subdivision 2 of  
53 section 186-g of the tax law made by section two of this act shall be  
54 subject to the expiration and reversion of such paragraphs pursuant to  
55 chapter 120 of the laws of 2019, as amended, when upon such date the  
56 provisions of section three of this act shall take effect; and

1 (b) the amendments to paragraphs (b) and (c) of subdivision 2 of  
2 section 186-g of the tax law made by section three of this act shall be  
3 subject to the expiration and reversion of such paragraphs pursuant to  
4 chapter 711 of the laws of 2019, as amended, when upon such date the  
5 provisions of section four of this act shall take effect.