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:

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

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

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

3. Any service supplier within a municipality which has imposed a 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.

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

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

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

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

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

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

(c) Such surcharge on the retail sale of each prepaid wireless communications service, whether or not any tangible personal property is sold therewith, shall be imposed at the rate of thirty cents per retail sale within a city or county authorized to impose the surcharge by this subdivision; provided, however, that the county of Broome may impose an additional surcharge at the rate of one dollar and ten cents per retail sale; provided, however, that the county of Madison may impose an additional surcharge at the rate of sixty-five cents per retail sale; provided, however, that the county of Tioga may impose an additional surcharge at the rate of one dollar per retail sale. A sale of a prepaid wireless communications service occurs in such city or county if the sale takes place at a seller's business location in such city or county. If the sale does not take place at the seller's place of business, it shall be conclusively determined to take place at the purchaser's shipping address in such city or county or, if there is no item shipped, at the purchaser's billing address in such city or county, or, if the seller does not have that address, at such address that reasonably reflects the customer's location at the time of the sale of the prepaid wireless communications service.

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

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

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

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

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

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

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

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

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

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