

At a Regular Meeting of the Common Council of the City of Plattsburgh, New York, held October 6, 1966.

PRESENT: Mayor Steltzer, Aldermen Booth, King and Duken.

ABSENT: Aldermen Sabourin, Coffey and Rougeau:

By Alderman Duken;seconded by Alderman Booth:

LOCAL LAW NO. 13 of 1966

ENTITLED A LOCAL LAW AMENDING LOCAL LAW NO. 6 OF 1965 FOR THE PURPOSE OF CONFORMING WITH CHAPTERS 918, 962, AND 1023 OF THE LAWS OF 1966 OF THE STATE OF NEW YORK

BE IT ENACTED by the Common Council of the City of Plattsburgh as follows:

SECTION 1. Paragraph (3) of subdivision (b) of Section 1 is hereby amended to read as follows:

(3) Receipt. The amount of the sale price of any property and the charge for any service taxable under this resolution, valued in money, whether received in money or otherwise, including any amount for which credit is allowed by the vendor to the purchaser, without any deduction for expenses or early payment discounts, but excluding any credit for tangible personal property accepted in part payment and intended for resale and excluding the cost of transportation of tangible personal property sold at retail where such cost is separately stated in the written contract, if any, and on the bill rendered to the purchaser. For special rules governing computation of receipts, see Section 5.

SECTION 1, Subdivision (b) (8) (i) (B) Subparagraph (B) of paragraph (8) of subdivision (b) of Section 1 is hereby amended to read as follows:

(B) A person maintaining a place of business in the State and making sales, whether at such place of business or elsewhere to persons within the County of tangible personal property or services, the use of which is taxed by this resolution.

SECTION 2. Subdivision (c) (3); Paragraph (3) of subdivision (c) of Section 2 is hereby amended to read as follows:

(3) Installing tangible personal property, or maintaining, servicing, repairing tangible personal property not held for sale in the regular course of business, whether or not the services are performed directly or by means of a coin-operated equipment or by any other means, and whether or not any tangible personal property is transferred in conjunction therewith, except such services rendered by an individual who is engaged directly by a private home owner or lessee in or about his residence and who is not in a regular trade or business offering his services to the public, and except any receipts from laundering, dry-cleaning, tailoring, weaving, pressing, shoe repairing and shoe shining, and except for installing property which, when installed, will constitute an addition or capital improvement to real property, property or land, as the terms real property, property or land are defined in the Real Property Tax Law, and except such services rendered on or after August first, nineteen hundred sixty-five with respect to commercial vessels primarily engaged in interstate or foreign commerce and property used by or purchased for the use of such vessels for fuel, provisions, supplies, maintenance and repairs (other than with respect to articles purchased for the original equipping of a new ship); provided, however, that nothing contained in this paragraph shall be construed to exclude from tax under this paragraph or under subdivision (b) of this section any charge, made by a person furnishing service subject to tax under subdivision (b) of this section, for installing property at the premises of a purchaser of such a taxable service for use in connection with such service.

SECTION 3. Section 4 of Local Law of 1965 is amended to read as follows:

Section 4: Imposition of compensating use tax.

Unless property or services have already been or will be subject to the sales tax under this resolution, there is hereby imposed

on every person a use tax for the use within this County on and after August first, nineteen hundred sixty-five, except as otherwise exempted under this resolution:

(A) of any tangible personal property purchased at retail,

(B) of any tangible personal property manufactured, processed or assembled by the user, if items of the same kind of tangible personal property are offered for sale by him in the regular course of business,

(C) of any of the services described in paragraph (1) of subdivision (c) of Section 2, and

(D) of any tangible personal property, however acquired, where not acquired for purposes of resale, upon which any of the services described under paragraphs (2) and (3) of subdivision (c) of Section 2 have been performed. For purposes of clause (A) of this section, the tax shall be at the rate of 2 per cent of the consideration given or contracted to be given for such property, or for the use of such property, but excluding any credit for tangible personal property accepted in part payment and intended for resale, plus the cost of transportation except where such cost is separately stated in the written contract, if any, and on the bill rendered to the purchaser. For purposes of clause (B) of this section, the tax shall be at the rate of 2 percent of the price at which items of the same kind of tangible personal property are offered for sale by the user, and the mere storage, keeping, retention or withdrawal from storage of tangible personal property by the person who manufactured, processed or assembled such property shall not be deemed a taxable use by him. For purposes of clauses (C) and (D) of this section, the tax shall be at the rate of 2 percent of the consideration given or contracted to be given for the service, including the consideration for any tangible personal property transferred in conjunction with the performance of the service, plus the cost of transportation of property so transferred and of the tangible personal property upon which the service was performed, except where such cost is separately stated in the written contract, if any, and on the bill rendered to the purchaser.

SECTION 4 Section 6 of Local Law No. of 1966 is hereby amended by adding a new subdivision (e) to read as follows:

(e) Telephone and telegraph service paid for by inserting coins in coin-operated telephones where the charge is ten cents or less shall be exempt from the tax imposed under subdivision (b) of Section 2.

SECTION 5 Section 9 subdivision (c) is hereby amended to read as follows:

(c) For purposes of this section, the term "motor vehicle" shall include a motor vehicle as defined in section one hundred twenty-five of the Vehicle and Traffic Law of the State of New York, and a trailer as defined in section one hundred fifty-six of such Law.

SECTION 6 Section 12 is hereby amended to read as follows:

SECTION 12. Refunds or credits based on proof of certain uses.

Subject to the conditions and limitations provided for herein, a refund or credit shall be allowed for a tax paid pursuant to subdivision (a) of Section 2 or Section 4 (1) on the sale or use of tangible personal property if the purchaser or user, in the performance of a contract, later incorporates that tangible personal property into real property located outside this County or (2) on the sale or use of tangible personal property purchased in bulk, or any portion thereof, which is stored and not used by the purchaser or user within this County if that property is subsequently reshipped by such purchaser or user to a point outside this County for use outside this County. Where the tax on the sale or use of such tangible personal property has been paid to the vendor, to qualify for such refund or credit, such tangible personal property must be incorporated into real property as required in clause (1) above or reshipped as required in clause (2) above within three years after the date such tax was payable to the State Tax Commission by the vendor pursuant to section eleven hundred thirty-seven of the Tax Law. Where the tax on the sale or use of such tangible personal property was paid by the applicant for the credit or refund directly to the State

Tax Commission, to qualify for such refund or credit, such tangible personal property must be incorporated into real property as required in clause (1) above or reshipped as required in clause (2) above within three years after the date such tax was payable to the State Tax Commission by such applicant pursuant to article twenty-eight of the Tax Law. An application for a refund or credit pursuant to this Section must be filed with such Commission within the time provided by subdivision (a) of section eleven hundred thirty-nine of the Tax Law, in such form as said Commission may prescribe.

SECTION 7 Time of Taking Affect: This act shall take affect as follows:

(a) The amendment section 1 (b) (8) (i) (B) shall be deemed to have been in affect since August 1, 1965 and the remaining portions of said Local Law shall take affect immediately, all after public hearing and approval by the mayor.

On roll call, Aldermen Booth, King and Duken voted in the affirmative; no one in the negative; (Aldermen Sabourin, Coffey and Rougeau being absent) CARRIED.

The foregoing Local Law Certified to the Mayor this 13th day of October, 1966.


CITY CLERK

The foregoing Local Law is hereby approved this 13th day of October, 1966 after Public Hearing held on this date.


MAYOR