

Regular meeting of the Common Council of the City of Plattsburgh, New York, held July 8, 1938.

PRESENT: Mayor Bouyea, Aldermen Holland, O'Connell, Raymond, Light, Behan and McCreedy.

By Alderman Holland; seconded by Alderman Behan:

LOCAL LAW NO. 3 OF 1938.

Entitled a Local Law to Amend Local Law No. 3 of the City of Plattsburgh, New York, for the year 1937, in relation to continuing of tax on gross incomes or gross operating incomes of corporations and persons furnishing utility services in the City of Plattsburgh, New York, for the purpose of granting relief from hardships and suffering caused by unemployment, as authorized by Section 20-B of the General City Law of the State of New York, in relation to the definition of gross income and gross operating income and the time of filing returns of the tax imposed by said local law.

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

Section 1. Subdivisions one, two and four of Local Law No. 3 for the year 1937 are hereby amended to read as follows:

1. Pursuant to the authority granted by Section twenty-b of the General City Law of the State of New York, a tax equal to one per centum of its gross income for the period from July first, Nineteen Hundred Thirty-seven, to June thirtieth, Nineteen hundred thirty nine, is hereby imposed upon every utility doing business in the City of Plattsburgh, New York, which is subject to the supervision of the State Department of Public Service, except motor carriers or brokers subject to such supervision under article three-b of the Public Service Law and a tax equal to one per centum of its gross operating income is hereby imposed for the same period upon every other utility doing business in the City of Plattsburgh, New York, which taxes shall have application only within the territorial limits of the City of Plattsburgh, New York, and shall be in addition to any and all other taxes and fees imposed by any other provision of law for the same period. Such taxes shall not be imposed on any transaction originating or consummated outside of the territorial limits of the City of Plattsburgh, New York, notwithstanding that some act be necessarily performed with respect to such transaction within such limits.

2. As used in this section, (a) the word "utility" includes every person subject to the supervision of either division of the State Department of Public Service, except persons engaged in the business of operating or leasing sleeping and parlor railroad cars or of operating railroads other than street surface, rapid transit, subway and elevated railroads, and also includes every person (whether or not such person is subject to such supervision) who shall engage in the business of selling gas, electricity, steam, water, refrigeration, telephony or telegraphy, delivered through mains, pipes or wires, or of furnishing gas, electric, steam, water, refrigerator, telephone or telegraph service, by means of mains, pipes, or wires; (b) the word "person" means persons, corporations, companies, associations, joint-stock associations, co-partnerships, estates, assignee of rents, any person acting in a fiduciary capacity, or any other entity and persons, their assignees, lessees, trustees or receivers, appointed by any court whatsoever, or by any other means, except the state, municipalities, political and civil subdivisions of the state or municipality, and public districts; (c) the words "gross income" mean

and include receipts received in or by reason of any sale, conditional or otherwise, (except sales hereinafter referred to with respect to which it is provided that profits from the sale shall be included in gross income) made or service rendered for ultimate consumption or use by the purchaser in the City of Plattsburgh, New York, including cash, credits and property of any kind or nature (whether or not such sale is made or such service is rendered for profit), without any deduction therefrom on account of the cost of the property sold, the cost of the materials used, labor or services or other costs, interest or discount paid, or any other expense whatsoever; also profits from the sale of securities; also profits from the sale of real property growing out of the ownership or use of or interest in such property; also profits from the sale of personal property (other than property of a kind which would properly be included in the inventory of the taxpayer if on hand at the close of the period for which a return is made); also receipts from interest, dividends, and royalties, derived from sources within the City of Plattsburgh, New York, other than such as are received from a corporation a majority of whose voting stock is owned by the taxpaying utility, without any deduction therefrom for any expenses whatsoever incurred in connection with the receipt thereof, and also profits from any transaction (except sales for resale and rentals) within the City of Plattsburgh, New York whatsoever; and (d) the words "gross operating income" mean and include receipts received in or by reason of any sale, conditional or otherwise; made for ultimate consumption or use by the purchaser of gas, electricity, steam, water refrigeration, telephony or telegraphy, or in or by reason of the furnishing for such consumption or use of gas, electric, steam, water, refrigerator, telephone or telegraph service in the City of Plattsburgh, New York, including cash, credits and property of any kind or nature, without any deduction therefrom on account of the cost of the property sold, the cost of materials used, labor or services or other costs, interest or discount paid, or any expenses whatsoever.

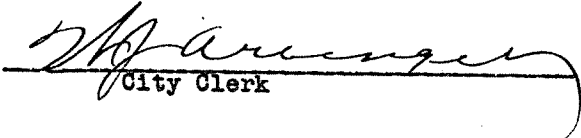
4. On or before the twenty-fifth day of August, Nineteen hundred thirty-seven, and on or before the twenty-fifth day of every month thereafter until the twenty-fifth day of June, Nineteen hundred thirty-eight, every utility subject to tax hereunder shall file a return stating the gross income or gross operating income in the City of Plattsburgh, New York, as the case may be, of such utility for the preceding calendar month. Every utility subject to tax hereunder shall file, on or before September twenty-fifth, Nineteen hundred thirty-eight, December twenty-fifth, Nineteen hundred thirty-eight, March twenty-fifth, Nineteen hundred thirty-nine, and June twenty-fifth, Nineteen hundred thirty-nine, a return for the three calendar months preceding each such return date, and on or before July twenty-fifth, Nineteen hundred thirty-nine, a return for the preceding calendar month, each of which returns shall state the gross income or gross operating income for the period covered by each such return. Returns shall be filed with the City of Plattsburgh, (City Chamberlain) on a form to be furnished by him for such purpose and shall contain such other data, information or matter as the City Chamberlain may require to be included therein. Notwithstanding the foregoing provisions of this subdivision, any utility whose average gross income or average gross operating income, as the case may be, for the aforesaid three months' periods is less than fifteen hundred dollars, may file its returns for such periods on June twenty-fifth, Nineteen hundred thirty-nine. The City Chamberlain may require at any time a further or supplemental return, which shall contain any data that may be specified by the City Chamberlain. Every return shall have annexed thereto an affidavit of the head of the utility making the same, or of the owner or of a co-partner thereof, or of a principal officer of the corporation, if such business be conducted by a corporation, to the effect that the statements contained therein are true.

Section 2. This local law shall take effect immediately and the amendments made to subdivision two by this local law shall

be retroactive to July first, Nineteen Hundred Thirty-seven.

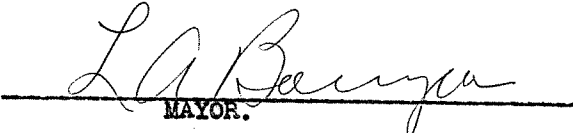
On roll call, Aldermen Holland, O'Connell, Raymond, Light, Behan and McCready voted in the affirmative; no one in the negative.
CARRIED.

The foregoing Local Law is hereby certified to the Mayor this 11th day of July, Nineteen Hundred Thirty-eight.



City Clerk

The foregoing, being Local Law No. 3 of Nineteen Hundred Thirty-eight, is hereby approved after public hearing, this Eighteenth (18th) day of July, 1938.



MAYOR.

Introduced at Regular Meeting of the Common Council held June 17th, 1938.

Passed at Regular Meeting of the Common Council held July 8th, 1938.

Notice of Public Hearing published July 12th, 1938.

Approved after Public Hearing held July 18th, 1938.