

LOCAL LAW NO. "H" FOR 2024

A LOCAL LAW OF THE COUNTY OF ALBANY, IMPOSING ADDITIONAL WIRELESS COMMUNICATIONS SURCHARGES PURSUANT TO THE AUTHORITY OF TAX LAW § 186-G

Introduced: 5/13/24

By Cunningham:

BE IT ENACTED BY THE LEGISLATURE OF THE COUNTY OF ALBANY AS FOLLOWS:

**SECTION 1.** Local Law No. 6 of 2017, as amended, is amended by adding a new Section 2-a to read as follows:

SECTION 2-a. Imposition of additional wireless communications surcharges.

(a) Pursuant to the authority of Tax Law § 186-g, in addition to the wireless communications surcharge imposed by section 2 of this local law, there are hereby imposed and there shall be paid an additional surcharge within the territorial limits of the County of Albany on: (i) wireless communications service provided to a wireless communications customer with a place of primary use within such County, at the rate of ninety-five (95) cents per month on each wireless communications device in service during any part of the month; and (ii) the retail sale of prepaid wireless communications service sold within such County, at the rate of ninety-five (95) cents per retail sale, whether or not any tangible personal property is sold therewith. Such additional surcharge shall be identical to the surcharges imposed by such section 2 and shall be administered and collected in the same manner as such surcharge. All of the provisions of this local law relating or applicable to the administration and collection of the surcharge imposed by such section 2 shall apply to the additional surcharges imposed by this section with the same force and effect as if those provisions had been incorporated in full into this section and had expressly referred to the additional surcharges imposed by this section.

(b) Wireless communications service suppliers shall begin to add such surcharge to the billings of its customers and prepaid wireless communications sellers shall begin to collect such surcharge from its customers commencing September 1, 2024.

(c) Each wireless communications service supplier and prepaid wireless communications seller is entitled to retain, as an administrative fee, an amount equal to three (3) percent of its collections of the additional surcharge imposed by this local law, provided that the supplier or seller files any required return and remits the surcharge due to the New York State Commissioner of Taxation and Finance on or

before the due date for that return and that payment.

**SECTION 2. Effective date.** The additional surcharge imposed by this Local Law shall take effect September 1, 2024, and shall expire and be deemed repealed September 1, 2034.

*Referred to Law Committee – 5/13/24*

*Favorable Recommendation Law Committee – 5/29/24*