

BUDGET, FINANCE & PERSONNEL

RESOLUTION NO. 2025143

RE: EXTENSION OF TAXES ON SALES AND USES OF TANGIBLE PERSONAL PROPERTY AND OF CERTAIN SERVICES, ON OCCUPANCY OF HOTEL ROOMS AND ON AMUSEMENT CHARGES PURSUANT TO ARTICLE 29 OF THE TAX LAW OF THE STATE OF NEW YORK

Legislators CASWELL, TRUITT, HOUSTON, POLASEK, and GORMAN offer the following and move its adoption:

WHEREAS, this Legislature enacted Resolution No. 598 of 1975 imposing sales and compensating use taxes on certain tangible personal property and certain services pursuant to Article 29 of the Tax Law of the State of New York, and

WHEREAS, said Resolution was amended by Resolution No. 40 of 1981, Resolution No. 472 of 1989, Resolution No. 46 of 1995, Resolution No. 360 of 2002, Resolution 203045, Resolution 205225, Resolution 207259, Resolution 209303, Resolution 2011197, Resolution 2013265, Resolution 2015233, Resolution 2017185, Resolution 2020117, and Resolution 2023168, and

WHEREAS, the State Legislature previously passed legislation which was signed into law as Chapter 8 of Laws of 2003, which permitted Dutchess County to increase the sales tax rate as authorized from 3% to 3 3/4%, with such additional 3/4 of 1% to be used for County purposes and has passed new legislation which has been signed into law as Chapter 274 of the Laws 2025 which authorizes an extension of such additional tax through November 30, 2027, and

WHEREAS, the 2025 Adopted County Budget anticipates revenues from the extended authorization of the increased sales tax, and

WHEREAS, this Legislature has determined that the continued increase in sales tax for the County of Dutchess will provide the necessary revenues for the County to stabilize taxes which is in the best interest of the taxpayers and residents of Dutchess County.

Be it enacted by the Legislature of the County of Dutchess, as follows:

SECTION 1. Section 4-A of Resolution No. 598 of 1975, enacted by the Legislature of the County of Dutchess on December 9, 1975, imposing sales and compensating use taxes, is amended to read as follows:

SECTION 4-A. Imposition of additional rate of sales and compensating use taxes.

Pursuant to the authority of section 1210 of the Tax Law, in addition to the sales and compensating use taxes imposed by sections 2 and 4 of this resolution, there is hereby imposed and shall be paid an additional three-quarters of one percent rate of such sales and compensating use taxes, for the period beginning June 1, 2003, and ending November 30, 2027. Such additional taxes shall be identical to the taxes imposed by such sections 2 and 4 and shall be administered and collected in the same manner as such taxes. All of the provisions of this resolution relating to or applicable to the administration and collection of the taxes imposed by such sections 2 and 4 shall apply to the additional taxes imposed by this section, including the applicable transitional provisions, limitations, special provisions, exemptions, exclusions, refunds and credits as are set forth in this resolution, 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 taxes imposed by this section.

SECTION 2. Paragraph (B) of Subdivision (1) of section 11 of Resolution No. 598 of 1975, enacted by the Legislature of the County of Dutchess on December 9, 1975, imposing sales and use taxes, is amended to read as follows:

(1)(A) With respect to the additional tax of three-quarters of one percent imposed for the period beginning June 1, 2003, and ending November 30, 2027, in respect to the use of property used by the purchaser in this city prior to June 1, 2003.

SECTION 3. Subdivision (b) of Section 14 of Resolution No. 598 of 1975, enacted by the Legislature of the County of Dutchess on December 9, 1975, imposing sales and use taxes, is amended to read as follows:

(a) One Hundred percent (100%) of such monies shall be set aside for County purposes

and shall be available for any County purpose.

(b) Notwithstanding subdivision (a) of this section, net collections from such taxes, including the additional three-quarters of one percent rate imposed for the period beginning December 1, 2013 and ending November 30, 2027, shall be disposed of in accordance with the Tax Law § 1262 (c) and Sales Tax distribution agreement entered into by the County and the Cities of Poughkeepsie and Beacon for the period March 1, 2023, through February 28, 2033, and approved by the State Comptroller pursuant to section 1262(c) of the Tax Law, during the period that such agreement is in effect.

SECTION 4. This enactment shall take effect on December 1, 2025.

STATE OF NEW YORK

ss:

COUNTY OF DUTCHESS

This is to certify that I, the undersigned Clerk of the Legislature of the County of Dutchess, have compared the foregoing resolution with the original resolution now on file in the office of said clerk, and which was adopted by said Legislature on the 8th day of September 2025, and that the same is a true and correct transcript of said original resolution and of the whole thereof.

IN WITNESS WHEREOF, I have hereunto set my hand and seal of said Legislature this 8th day of September 2025.



LEIGH WAGER, CLERK OF THE LEGISLATURE

FISCAL IMPACT STATEMENT

☐ NO FISCAL IMPACT PROJECTED

APPROPRIATION RESOLUTIONS

(To be completed by requesting department)

Total Current Year Cost \$ _____

Total Current Year Revenue \$ _____
and Source

Source of County Funds *(check one)*: ☐ Existing Appropriations, ☐ Contingency,
☐ Transfer of Existing Appropriations, ☐ Additional Appropriations, ☐ Other *(explain)*.

Identify Line Items(s):

Related Expenses: Amount \$ _____
Nature/Reason:

Anticipated Savings to County: _____

Net County Cost (this year): _____
Over Five Years: _____

Additional Comments/Explanation:

If the $\frac{3}{4}$ of 1 percent sales tax is not extended beyond the November 30, 2025 expiration date, the County would lose 1 month in 2025 estimated at \$4.5 million and a full year loss in 2026 estimated to be at least \$53.6 million.

Prepared by: Leigh Wager

Prepared On: 01-09-2025