

**BUDGET COMMITTEE**  
**March 21, 2018**

April 18, 2018

ALLEGANY COUNTY  
BOARD OF LEGISLATORS

**Committee Members Present:** P. Curran, P. Stockin, J. Burdick, D. Fanton, B. Harris, J. Ricci, C. Crandall

**Others Present:** L. Ballengee, G. Barnes, T. Boyde, D. Decker, W. Dibble, K. Graves, D. Healy, J. Hopkins, C. Knapp, B. Riehle, T. Ross, D. Root, M. Washer

**Call to Order:** The meeting was called to order at 11:01 a.m. by Budget Committee Chairman Phil Curran.

**Approval of Minutes**

A motion was made by Legislator Harris, seconded by Legislator Ricci, and carried to approve the Budget Committee minutes of February 21, 2018.

**Sales Tax Report**

County Treasurer Terri Ross distributed the 2018 Allegany County Sales Tax Report reflecting receipts totaling \$3,478,183.30. The year-to-date figures show an increase of \$223,662.50 or 6.872 percent more compared to last year at this time.

**Sales Tax Internet Fairness Conformity Act**

Ms. Ross distributed a summary of legislation being proposed by the Governor to modernize our current sales tax collection procedures to ensure New York's existing sales tax laws are enforced equitably across all sales platforms, be it in a local store or through the Internet. The proposal seeks to expand sales tax collection responsibilities to the most prominent online marketplace providers as a method to capture a large share of these online transactions, protecting local and state sales tax revenues and leveling the playing field for New York's "Main Street" retailers. Ms. Ross stated there is still a great deal of third party and small market retailers that are not paying us sales tax, adding this is not a new tax; they are just looking to enforce the sales tax for internet based companies. Ms. Ross also distributed a letter that was sent to Senator Young asking for her support on this legislation. Committee Chairman Curran stated the law is the law on sales tax, and does not understand why they need Senate approval to enforce a law that already exists. Ms. Ross shared Committee Chairman Curran's sentiments, noting the Senate is arguing that it is a new tax and are firm believers not to generate any new tax at their level. Ms. Ross indicated the more sales tax the County receives, the less dependent they are on real estate taxes, and with our rural area consisting of large online shoppers, it's important we start receiving it. Legislator Harris stated that knowing individuals who sell a significant amount online, the consensus he has heard is that they don't have issues with adding the sales tax, they just prefer not to play accountant to New York State, adding that international sales can make it a complicated process. Committee Chairman Curran emphasized his thoughts on how simple the process is for a retailer to file their sales tax. Legislator Burdick stated she has filed sales tax for several small companies, and the state has simplified it and make it a lot easier for smaller retailers. Legislator Barnes stated while he agrees that everyone should be paying sales tax, he doesn't agree it's as simple as others are stating, adding the Town of Wellsville, after taking over fuel sales at the airport in April 2016, are still having difficulty with it. Legislator Root stated she too has to file sales tax and finds the website user friendly, but understands where small businesses may have a hard time with collecting and reporting it properly.

**2018 Mandated Programs by Department**

Ms. Ross distributed and briefly discussed a report of the 2018 mandated programs that is broken down by department. Legislator Decker referenced the tobacco settlement and asked

how long we are going to receive it. Ms. Ross stated there has not been an end date determined. Ms. Ross provided a brief background of the tobacco settlement stating counties were given the option of taking one lump sum payment or receiving annual payments, and after much thought and due diligence, the County chose to receive annual payments which range between \$750,000 and \$800,000 per year. Legislator Harris asked what the hotel tax rate is and which properties are eligible to be charged. Ms. Ross stated the rate is 4 percent, and there is a local law in place that references who and what type of establishment is required to pay. Ms. Ross indicated the local law is outdated, and they are currently working on revamping it to include Airbnb as a required establishment to pay.

### **2019 Budget Review**

Committee Chairman Curran stated they will be looking at first quarter budget reports at the April 18 Budget Committee meeting for the following departments:

11: 05 a.m.	Office for the Aging
11:10 a.m.	Department of Health
11:15 a.m.	Department of Public Works
11:20 a.m.	Sheriff's Office

Committee Chairman Curran noted that the Department of Social Services will be presenting their first quarter report at the May meeting.

### **Adjournment**

There being no further business to come before the Committee, the meeting was adjourned at 11:33 a.m. following a motion by Legislator Stockin, seconded by Legislator Ricci, and carried.

Respectfully submitted,

Meghan Washer, Confidential Secretary to the Clerk of the Board  
Allegany County Board of Legislators