

County of Tioga

Local Law No. X of the Year 2022.

A Local Law of the Tioga County Legislature of the County of Tioga, repealing Local Law No. 1 of the Year 2022 and imposing additional surcharges for telephonic communication pursuant to the authority of Tax Law §186-g and County Law §337.

Be It Enacted by the Legislature of the County of Tioga as follows:

SECTION 1: PURPOSE

A Local Law repealing and replacing Local Law No. 1 of the Year 2022, that amended Local Law No. 3 of 2017 and Local Law No. 1 of 1991 to authorize the County of Tioga to impose an additional surcharge of One Dollar (\$1.00) to the current surcharges which are applied to both wireless and traditional telephone services for a period of ten years.

The charge applied for prepaid and monthly wireless devices is increased from Thirty Cents (\$0.30) to One Dollar and Thirty Cents (\$1.30). The charge for traditional phone service through telephone service providers and Voice Over IP services is increased from Thirty Five Cents (\$0.35) to One Dollar and Thirty Five Cents (\$1.35). This law provides for these fees to return to their prior level after this law's expiration.

SECTION 2:

Local Law No. 1 of 2022, which amended Local Law No. 3 of 2017, is hereby repealed.

SECTION 3: WIRELESS SURCHARGES

Local Law No. 3 of 2017 is amended by adding a new Section 2-A to read as follows:

SECTION 2-A: Imposition of additional wireless surcharges

(a) Pursuant to the authority of Tax Law § 186-g, in addition to the wireless communications surcharges imposed by Section 2 of this local law, there are hereby imposed and there shall be paid additional surcharges within the territorial limits of the County of Tioga on (i) wireless communications service provided to a wireless communications customer with a place of primary use within the County of Tioga, at the rate of One Dollar (\$1.00) per month on each wireless communications device in service during any part

of the month; and (ii) retail sales of prepaid wireless communication service sold within the territorial limits of County of Tioga, at the rate of One Dollar (\$1.00) per retail sale, whether or not any tangible personal property is sold therewith.

(b) Such additional surcharges shall be identical to the surcharges imposed by such Section 2 and shall be administered and collected in the same manner as such surcharges. All of the provisions of this local law relating or applicable to the administration and collection of the surcharges 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.

SECTION 4: LOCAL SURCHARGE FOR ENHANCED EMERGENCY TELEPHONE SYSTEM
Local Law No. 1 of 1991 is amended by adding a new Section 11 to read as follows:

SECTION 11: Imposition of additional surcharges for an Enhanced Emergency Phone System

(a) Pursuant to the authority of County Law §337, in addition to the surcharges imposed by Section 2 of this local law, there are hereby imposed and there shall be paid an additional surcharge of One Dollar (\$1.00) per access line per month on the customers of every service supplier within Tioga County to pay for the costs associated with obtaining, operating and maintaining the telecommunication equipment and telephone services needed to provide an enhanced 911 emergency telephone system (E911) to serve Tioga.

(b) This additional surcharge shall be identical to the surcharge imposed by such Section 2 and shall be administered and collected in the same manner as such surcharges. All of the provisions of this local law relating or applicable to the administration and collection of the surcharges 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.

(c) Tioga County will provide a minimum of forty-five (45) days written notice to the service suppliers to allow ample time to add such surcharge to the billings of its customers.

(d) The E911 surcharge imposed must be reflected and made payable on bills rendered to the customer.

(e) Service suppliers shall begin to add such surcharge to the billing of its customers and shall begin to collect such surcharge commencing June 1, 2022.

(f) The Definition of Service Supplier provided in Section 1 (a) is hereby amended to reference the definition provided by New York County Law §301 and will read as follows (a) “Service supplier” means (i) a telephone corporation which provides local exchange access service within a 911 service area, or (ii) a provider of “voice over internet protocol service” or “VOIP service” that provides such service within a 911 service area.

SECTION 5: EFFECTIVE DATE

This Local Law shall take effect June 1, 2022, provided however new section 2-A of Local Law No. 3 of 2017, as added by Section 3 of this local law, and new section 11 of Local Law No. 1 of 1991, as added by Section 4 of this local law, shall expire and be deemed repealed August 31, 2031.