

City of Ogdensburg, New York
Local Law #1 of the year 2021

A Local Law entitled:
Sales and Compensating Use Tax

Be it enacted by the City Council of the City of Ogdensburg, New York, as follows:

- A. Chapter 199 of the Code of the City of Ogdensburg, titled “Taxation” is hereby amended with the addition hereto of a new Article II, titled “Sales and Compensating Use Tax”, consisting of Sections 199-15 through 199-21, to read as follows:

SECTION 199-15. Imposition of general sales and compensating use taxes. All of the sales and compensating use taxes described in Article Twenty-eight of the New York Tax Law as authorized by subdivision (a) of section twelve hundred ten of the Tax Law are imposed and required to be paid at the rate of three percent.

SECTION 199-16. Taxes in addition to others. The taxes imposed by this Local Law are in addition to any and all other taxes authorized or imposed under any other provision of law.

SECTION 199-17. Administration of taxes. The taxes imposed by this Local Law shall be administered and collected by the State Commissioner of Taxation and Finance as provided in Articles Twenty-eight and Twenty-nine of the Tax Law.

SECTION 199-18. Applicability of state law to taxes imposed by this Local Law. The provisions of Articles Twenty-eight and Twenty-nine of the Tax Law and any provision of the Tax Law or other law that applies to Article Twenty-eight or Twenty-nine, relating or applicable to the taxes imposed by this Local Law, including the applicable definitions, transitional provisions, limitations, special provisions, exemptions, exclusions, refunds, credits and administrative provisions, so far as those provisions can be made applicable to the taxes imposed by this Local Law, shall apply to the taxes imposed by this Local Law with the same force and effect as if those provisions had been incorporated in full into this Local Law and had expressly referred to the taxes imposed by this Local Law, except to the extent that any of those provisions is either inconsistent with or not relevant to the taxes imposed by this Local Law.

SECTION 199-19. Deposit and use of revenues. Net collections received by this city from the taxes imposed by this Local Law shall be paid into the treasury of the city and shall be credited to and deposited in the general fund thereof and, unless restricted by local law, ordinance or resolution to a specified purpose or purposes, shall be available for any city purpose of this city. Expenditures from the proceeds of such taxes shall not be considered as part of the cost of government within the meaning of any limitation on expenditures contained in any general, special or local law applicable to this city.

SECTION 199-20. Severability. If any provision of this Local Law or the application thereof, for any reason, is adjudged by any court of competent jurisdiction to be invalid, that judgment will not affect, impair or invalidate the remainder of this Local Law but must be confined in its operation to the provision thereof directly involved in the controversy in which that judgment is rendered and the application of that provision to other persons or circumstances will not be affected by that judgment.

SECTION 199-21. Effective date. This Local Law shall take effect March 1, 2022, and shall apply to sales made, uses occurring and services rendered in accordance with applicable transitional provisions in sections 1106 and 1217 of the tax law.