



**Tompkins County Legislature**

Governor Daniel D. Tompkins Building  
Ithaca, NY 14850

Meeting: 11/07/19 05:30 PM  
Department: Tompkins County Legislature  
Category: Legislation or Funding - State and Federal  
Functional Category:

**SCHEDULED**

**RESOLUTION NO.      DOC ID: 8919**

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1      **Resolution Calling on the Governor and State Legislative Leaders to**  
2      **Provide Counties with Permanent Local Authority Over Their**  
3      **Existing Sales Tax Rates**

4      WHEREAS, like many counties in New York State, Tompkins County continues to face significant challenges  
5 in balancing its budgets while also meeting the goals of the property tax cap, and  
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7      WHEREAS, the two primary revenue sources for Tompkins County are its real property tax and local sales  
8 tax, and  
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10      WHEREAS, it is critically important for Tompkins County to have confidence and stability in its revenue  
11 projections in order to efficiently and prudently develop its annual operating budgets, as well as to develop and  
12 implement long-term capital and infrastructure plans, and  
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14      WHEREAS, the State has made the property tax cap permanent, therefore limiting a key county revenue in the  
15 face of rising costs and service needs in our community, and  
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17      WHEREAS, in recent years, five counties have seen their home rule revenue authority held hostage in  
18 unrelated state policy fights, resulting in the temporary lapse of local sales and mortgage recording tax collections, and  
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20      WHEREAS, the loss of these revenues caused fiscal stress and budget uncertainty for these counties while  
21 increasing pressure on property tax rates, and this threat extends to all counties, including Tompkins, under the current  
22 state sales tax renewal process, and  
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24      WHEREAS, in addition to addressing local quality of life services expected by its taxpayers, Tompkins  
25 County must also administer and pay for more than 40 State and federal programs that regularly consume close to two  
26 thirds of its entire budget, and  
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28      WHEREAS, Tompkins County's elected officials rely on their home rule authority to determine what balance  
29 of local taxes works best in their community, and  
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31      WHEREAS, New York City was granted permanent local authority over their sales tax rate a decade ago,  
32 while county requests for the same authority have been repeatedly denied, and  
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34      WHEREAS, Tompkins County must share its sales tax revenues with its constituent municipalities to help pay  
35 for services they deliver, or to directly lower the amount of property taxes levied in these jurisdictions, and  
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37      WHEREAS, the pass-through of local sales tax revenue from Tompkins County to its constituent  
38 municipalities will likely exceed \$10 million in 2019, and  
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40      WHEREAS, it appears that all counties, including Tompkins, will be further required to use some of their sales  
41 tax revenues to make up for the elimination of AIM funding to their constituent municipalities, and  
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43      WHEREAS, making Tompkins County's existing local sales tax rate permanent would still allow for  
44 appropriate State legislative review in the future upon any change, and

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WHEREAS, permanent home rule sales tax authority will provide more budget certainty and stability for counties, including Tompkins, and

WHEREAS, permanent home rule sales tax authority at existing rates will reduce administrative expense and duplication of effort to process the necessary paperwork, forms, legislative hearings, filings and notices, resulting in improved government operations and fiscal savings at both the State and local levels, now therefore be it

RESOLVED, on recommendation of the Budget, Capital, and Personnel Committee, That Tompkins County calls upon the Governor and State Legislature to provide parity with New York City by granting permanent home rule sales tax authority to counties at their current tax rates,

RESOLVED, further, That the home rule process should be reformed so it works as efficiently as possible for local taxpayers and eliminates unnecessary and duplicative legislative activity at the State and local level, while retaining state legislative review,

RESOLVED, further, That the Clerk of the Legislature send copies of this resolution to Governor Andrew Cuomo, Temporary President of the Senate Andrea Stewart-Cousins, Senators Pamela Helming, Tom O’Mara, and James Seward, Assembly Speaker Carl Heastie, and Assembly Member Barbara Lifton.

**SEQR ACTION:** TYPE II-26