

LF - NYS | State Legislation  
and Sales Tax | Cell Phones

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JAMES L. SEWARD  
Schenectady County Legislature  
SENATOR, 51ST DISTRICT

MEMORANDUM

CCI Legislature  
Co. Atty.  
Co. Adm.  
Lee Shurtleff

TO: COUNTY BOARD/LEGISLATURE

FR: SENATOR JAMES L. SEWARD

*James L. Seward*

RE: PRE-PAID CELL TELEPHONES

DT: MAY 1, 2017

Some of the county boards in my district have contacted me to express support for cell phone surcharges to be extended to pre-paid units purchased at local stores.

The new state budget includes a flat state surcharge on pre-paid cell phones of ninety cents (\$.90). *In addition, all counties will be able to impose their own thirty cent (\$.30) surcharge on pre-paid phones or contracted services pursuant to a local resolution.* The state and local surcharges will be collected in a similar manner as sales taxes are currently collected.

The budget action provides parity in taxing cell phones and provides an important additional source of funds for local governments.

The state department of tax and finance will be issuing guidance to counties on this matter, and you may want to consult NYSAC or your county attorney for guidance in drafting the appropriate resolution.

