



# ONEIDA COUNTY BOARD OF LEGISLATORS

ONEIDA COUNTY OFFICE BUILDING ♦ 800 PARK AVENUE ♦ UTICA, N.Y. 13501-2977

Gerald J. Fiorini  
Chairman  
(315) 798-5900

Mikale Billard  
Clerk  
(315) 798-5404

George Joseph  
Majority Leader

Timothy Julian  
Minority Leader

**ATTACHED FOR YOUR INFORMATION ARE RESOLUTIONS  
NUMBERED 115 THAT WERE ACTED UPON  
BY THE BOARD OF COUNTY LEGISLATORS AT THEIR SPECIAL  
SESSION HELD ON APRIL 21, 2022.**

**OFFICE, CLERK BOARD OF COUNTY LEGISLATORS)  
COUNTY OF ONEIDA ) SS:**

I, hereby certify that I have compared the foregoing extract from the minutes of meeting of the Board of County Legislators of Oneida County held on the 21st day of April, 2022 with the original record thereof on File in this office and that the same is a true and correct transcript therefrom, and of the whole of such original.

**IN TESTIMONY WHEREOF**, I have hereunto affixed the seal of said Board this 21st day of April, 2022.



  
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Mikale Billard

Clerk

**ONEIDA COUNTY BOARD OF LEGISLATORS**

*RESOLUTION NO. 115*

*INTRODUCED BY: ALL MEMBERS  
2ND BY: ALL MEMBERS*

**RE: AMENDING RESOLUTION NO. 114 OF 2022 ELECTING A CENTS PER GALLON RATE OF SALES AND COMPENSATING USE TAXES ON MOTOR FUEL AND DIESEL MOTOR FUEL, IN LIEU OF THE PERCENTAGE RATE OF SUCH TAXES, PURSUANT TO THE AUTHORITY OF ARTICLE 29 OF THE TAX LAW OF THE STATE OF NEW YORK**

Be it enacted by the Board of Legislators of the County of Oneida, as follows:

SECTION 1. Resolution No. 202, of 1990, is amended by adding a new section 4-B to read as follows:

Section 4-B. Cents per gallon rate of sales and compensating use taxes on motor fuel and diesel motor fuel.

Notwithstanding any provision of this enactment to the contrary, commencing on June 1, 2022, in lieu of the percentage rate of sales and compensating use taxes imposed on receipts from the retail sale of and consideration given or contracted to be given for, or for the use of, motor fuel and diesel motor fuel, such taxes shall be imposed at a rate of cents per gallon of such motor fuel or diesel motor fuel, in the manner prescribed by subdivision (m) of section 1111 of the New York Tax Law, provided that, for purposes of calculating the cents per gallon rate of tax, such receipts or consideration shall be limited to ~~four (4)~~ three (3) dollars per gallon of either such fuel. Provided that, if the average price of such fuels changes as described in such subdivision (m) of section 1111 of the Tax Law, the Commissioner of Taxation and Finance shall adjust the cents per gallon tax rate on such fuels in the manner prescribed in such subdivision (m) of section 1111 of the Tax Law.

Section 2. This resolution shall take effect on June 1, 2022 and ~~end on December 31, 2022~~ shall expire and be deemed repealed on December 1, 2022.

DATED: April 21, 2022

Adopted by the following vote:  
AYES 22 NAYS 0 ABSENT 1 (Mr. DiMaggio)