

LOCAL LAW NO. 11-03
CHAUTAUQUA COUNTY

A LOCAL LAW ESTABLISHING COUNTY MOTOR VEHICLE USE TAX

BE IT ENACTED, by the County Legislature of the County of Chautauqua, New York, as follows:

Section 1. Definitions.

As used in this Local Law, the following terms shall have the meanings indicated:

1.1 Buses. The same meaning as defined in §104 of the Vehicle and Traffic Law, as amended.

1.2 Passenger motor vehicle. Any motor vehicle subject to the registration fee as provided for in § 401 (6) of the Vehicle and Traffic Law, as amended.

1.3 Truck. The same meaning as defined in § 401 of the Vehicle and Traffic Law, as amended.

Section 2. Imposition of Tax.

2.1 Pursuant to the Vehicle and Traffic Law and §§ 1202 (a) and 1202 (c) of the Tax Law, a special motor vehicle use fee on vehicle registrations is hereby imposed on motor vehicles registered within the County of Chautauqua. Such fee shall be charged in accordance with the following schedule:

- (a) A tax of \$5.00 per annum for the use of passenger motor vehicles of a type commonly used for non-commercial purposes owned by residents of the County for each such vehicle weighing 3,500 pounds or less and a tax of \$10.00 per annum for such vehicles in excess of 3,500 pounds; and
- (b) A tax of \$10.00 per annum for the use of trucks, buses and other such commercial vehicles used principally in connection with a business carried on within the County, except when owned and used in connection with the operation of a farm by the owner or tenant thereof.

2.2 The fee shall be paid for all registrations and renewals of registrations for which the registration fee is established in § 401(6)(a) or (7) of the Vehicle Traffic Law.

- (a) The fee shall be applicable to an original or renewal registration transaction only, and not to a re-registration transaction is due, no County motor vehicle use fee shall be due on that transaction.
- (b) The applicability of such fee shall be determined based upon the

information on the application for registration, as well as any additional documentation required by the Commissioner of Motor Vehicles.

- (c) The receipt for payment of such fee may be the registration certificate, whether or not it indicates the amount of the fee paid.

Section 3. Exemptions.

3.1 The tax imposed by this Local Law shall not be imposed upon any vehicle exempt from the registration fee pursuant to the Vehicle and Traffic Law.

3.2 The fee imposed by this Local Law shall not be imposed upon nonprofit religious, charitable or educational organizations qualified for exemption with the New York State Department of Taxation and Finance.

Section 4. Administration and Collection of Fee.

4.1 As authorized under Tax Law § 1202 (c), the motor vehicle use fee shall be administered and collected on behalf of the County of Chautauqua by the Commissioner of the New York State Department of Motor Vehicles, or his or her agents.

4.2 Pursuant to Tax Law § 1202 (c), the New York State Commissioner of Motor Vehicles is authorized, on behalf of the County of Chautauqua, to make the payment of such fee a condition precedent to the registration or registration renewal of any vehicle subject to the fee imposed by this Local Law.

4.3 The Chautauqua County Executive is hereby authorized and directed to negotiate and enter into an agreement with the Commissioner of the New York State Department of Motor Vehicles for the implementation of this Local Law, and such agreement shall provide for the exclusive method of collection, custody and remittal of the proceeds of any such fee and for the payment by the County of the reasonable expenses incurred by the New York State Department of Motor Vehicles in connection with the collection and administration of such fee.

Section 5. Severability.

If any provision of this Local Law shall be adjudged by any court or competent jurisdiction to be invalid, then such adjudication shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to the particular provision directly involved in the controversy in which such judgment shall have been rendered.

Section 6. Effective Date.

This Local Law shall become effective upon filing with the Secretary of State.

L Aid ON DESKS:

10/22/03

ADOPTED: 11/12/03
PUBLIC HEARING: 11/26/03
FILED W/ STATE: 12/1/03
ADOPTED AS LOCAL LAW 11-03