

A LOCAL LAW IMPOSING A SPECIAL MOTOR VEHICLE USE FEE IN ONONDAGA COUNTY,
AUTHORIZING THE ADMINISTRATION AND COLLECTION OF SAID FEE BY THE
COMMISSIONER OF THE NEW YORK STATE DEPARTMENT OF MOTOR VEHICLES ON
BEHALF OF ONONDAGA COUNTY, AND AUTHORIZING EXECUTION OF AN AGREEMENT
TO IMPLEMENT THIS LOCAL LAW

BE IT ENACTED BY THE COUNTY LEGISLATURE OF ONONDAGA COUNTY AS
FOLLOWS:

Section 1. Legislative Intent

The purpose of this law is to impose a special Motor Vehicle Use Fee and authorize the administration and collection of said fee by the New York State Department of Motor Vehicles.

Section 2. Definitions

- A. "Passenger Motor Vehicle" shall mean any motor vehicle subject to the registration fee as provided for in Section 401 subdivision six of the Vehicle and Traffic Law, as amended.
- B. "Buses" shall have the same meaning as defined in Section 104 of the Vehicle and Traffic Law, as amended.
- C. "Truck" the term truck shall have the same meaning as defined in Section 158 of the Vehicle and Traffic Law, as amended.

Section 3. Imposition of Use Fee

A. Pursuant to the Vehicle and Traffic Law and Sections 1201(e), 1202(a) and 1202(c) of the Tax Law, a special Motor Vehicle Use Fee is hereby imposed on the use of motor vehicles registered within Onondaga County. Such fee shall be charged in accordance with the following schedule:

- 1. A fee of five dollars (\$5.00) per year for passenger motor vehicles of a type commonly used for non-commercial purposes owned by residents of Onondaga County, and weighing thirty-five hundred pounds or less.
- 2. A fee of ten dollars (\$10.00) per year for passenger motor vehicles of a type commonly used for non-commercial purposes owned by residents of Onondaga County, and weighing more than thirty-five hundred pounds.
- 3. A fee of ten dollars (\$10.00) per year for trucks, buses and other such commercial motor vehicles used principally in connection with business carried on within Onondaga County, except when owned and used in connection with the operation of a farm by the owner or tenant thereof.

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

- 1. The fee shall be applicable to an original or renewal registration transaction only, and not to a reregistration transaction. If no registration transaction is due, no tax shall be due on that transaction.

2. 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.

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

Section 4. Exemptions

A. A fee imposed by this local law shall not be imposed upon any vehicle exempt from the registration fee pursuant to the Vehicle and Traffic Law.

B. 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, or for a vehicle used only in connection with operation of a farm by the owner or tenant of the farm.

Section 5. Administration and Collection Of Fee By Commissioner Of The New York State Department Of Motor Vehicles

A. As authorized under Tax Law Section 1202(c), the Motor Vehicle Use Fee shall be administered and collected on behalf of Onondaga County by the Commissioner of the New York State Department of Motor Vehicles or his agent.

B. Pursuant to Tax Law Section 1202(c), the New York State Commissioner of Motor Vehicles is authorized, on behalf of Onondaga County, 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.

C. The County Executive of Onondaga County is hereby authorized to enter into agreements with the Commissioner of the New York State Department of Motor Vehicles to implement the purpose and intent of this local law. 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 said fee. Such agreement shall also provide that the Onondaga County Chief Fiscal Officer, upon request, not more frequently than once in each calendar year, at a time agreed upon by the State Comptroller, shall audit the accuracy of the payments, distributions and remittances to Onondaga County pursuant to this local law. Such agreement may further provide for the defense and indemnification of the State by Onondaga County, as may be required by the State.

D. Said agreement shall set forth, in detail, policies and procedures for collection for underpayment and for refunds. Such agreement shall also set forth procedures for deposit and retention of funds and indemnification.

E. The Onondaga County Chief Fiscal Officer, as provided for in Article IV of the Onondaga County Charter and Administrative Code, shall be the appropriate fiscal officer and the Onondaga County Attorney shall be the appropriate legal officer for purposes of said agreement.

Section 6. Judicial Review

Any determination made hereunder by the County of Onondaga shall be reviewable pursuant to Article 78 of the Civil Practice Law and Rules.

Section 7. Recovery Of Fee

Wherever any person fails to pay the fee due hereunder, proceedings to recover such fees, as well as any applicable penalties and/or interest, shall be the responsibility of Onondaga County, as set forth in the agreement.

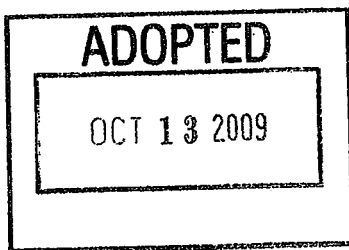
Section 8. Severability

If any clause, sentence, paragraph, subdivision, section or part of this law or the application thereof to any person, individual, corporation, firm, partnership, entity, or circumstance shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order of judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part of this law, or in its application to the person, individual, corporation, firm, partnership, entity, or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

Section 9. Effective Date

This local law shall take effect January 1, 2010, and shall be filed pursuant to the provisions of the Municipal Home Rule Law.

Motor Vehicle Surcharge Local Law 2009.doc
jr



I HEREBY CERTIFY THAT THE FOREGOING IS A TRUE AND EXACT COPY OF LEGISLATION DULY ADOPTED BY THE COUNTY LEGISLATURE OF ONONDAGA COUNTY ON THE

13th DAY OF October, 2009.

Deborah A. Matuso

CLERK, COUNTY LEGISLATURE
ONONDAGA COUNTY, NEW YORK

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ONONDAGA COUNTY
LEGISLATURE