

CO LOG APR 14 '26 AM 9:35

**A RESOLUTION SUBMITTED BY  
LEGISLATORS MILLS, GREENE, TODARO, AND LORIGO**

**Re: 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 Article 29 of the Tax Law of the State of New York.**

WHEREAS, New York State authorizes counties and cities to levy a three percent sales and compensating use tax (sales tax) on various goods purchased within the municipality and authorizes Erie County to levy an additional one and three quarters percent for a total of four and three quarters percent sales tax; and

WHEREAS, while sales tax is applied proportionally to individuals based on their level of consumption, the possession utility of a dollar is greater for an individual in a lower income level than that of a higher income level, meaning sales tax disproportionately impacts lower-income residents; and

WHEREAS, by changing the sales tax charged on a gallon of motor fuel from a variable rate to a fixed amount, and depending on the price of gas, an individual may only be saving a few cents per gallon of gas, however, residents should be entitled to retain as much of their income as possible; and

WHEREAS, any savings realized by consumers will simply be returned to the economy through purchases of other goods and services.

NOW, THEREFORE BE IT

RESOLVED, that be it enacted by the Legislature of the County of Erie, as follows:

SECTION 1. The Erie County Sales and Use Tax Resolution, being a resolution adopted by the Board of Supervisors of the County of Erie as Item 8 of Meeting Number 31, held July 27, 1965, Supervisors Proceedings, page 666, as amended, is hereby further 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provision of this enactment to the contrary, for the period commencing June 1, 2026, and continuing indefinitely unless rescinded by resolution of the County Legislature, in lieu of the percentage rate of sales and compensating use taxes imposed on receipts from the retail sale of and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 two 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 June 1, 2026; and be it further

RESOLVED, that the Clerk of the Legislature is hereby directed to seal and certify five copies of the resolution and provide the certified resolutions to the Department of Law for filing with the Secretary of State, the State Comptroller, and the Erie County Clerk, within five days of enactment, pursuant to section 1210(e) of the Tax Law; and be it further

RESOLVED, that no later than May 8, 2026, the Department of Law shall send a certified copy of this resolution via certified mail to the Commissioner of Taxation and Finance; and be it further

RESOLVED, that certified copies of this resolution be forwarded to the County Executive's Office, the Comptroller's Office, and the Division of Budget and Management.