



300 EAST MAIN STREET
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Mayor: Betsy L. Austin
Deputy-Mayor Rita S. Decker
Clerk-Treasurer - Kristi A. Pierce
Deputy Clerk - Kay Collins

Trustees:
Keith T. Pierce
Peggy Tomassi
Robin Thoman

June 10, 2008

Gerard Morin
Mathew Stacy
Energy East

The following is the Resolution that was passed at the March 28, 2007 Board meeting.

Resolution 57-2006

Motion to adopt Local Law No. 1 of the Year 2007 to Impose a tax on Gross Income or Gross Operating Income of Corporations and persons furnishing utility services in the Village of Odessa as authorized by Section 5-530 of the Village Law of the State of New York made by Deputy Mayor Decker, seconded by Trustee Thoman. Voted "YES" by Thoman, Decker, Tomassi and Ketchum, NAY by Pierce. Carried

Sincerely,

Kristi A. Pierce

Kristi A. Pierce
Clerk-Treasurer

Local Law Filing

NEW YORK STATE DEPARTMENT OF STATE
41 STATE STREET, ALBANY, NEW YORK 12231

(Use this Form for Filing your Local Law with the Secretary of State.)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

Village of Odessa

Local Law No. 1 of the year 2007

A local law to be known and cited as
Local Law No. 1 for the Year 2007

Be it enacted by the Village Board of the
Village of Odessa as follows:

ARTICLE I
TITLE

This Local Law shall be known and cited as Local Law No. 1 of the year 2007, for the Village of Odessa, Schuyler County, New York.

ARTICLE II

PURPOSE

The purpose of this Local Law is to impose a tax on the Gross Income or Gross Operating Income of Corporations and persons furnishing utility services in the Village of Odessa as authorized by Section 5-530 of the Village Law of the State of New York.

SECTION 1. TAX ON THE FURNISHING OF UTILITY SERVICES.

Pursuant to the authority granted by Section 5-530 of the Village Law of the State of New York, a tax equal to one per centum (1%) of its gross income from and after the first day of November 1968 is hereby imposed upon every utility with the exception of any Village owned utility, doing business in the Village of Odessa, New York, which is subject to the supervision of the State Department of Public Service, which has a gross

income for twelve (12) months ending May 31 in excess of five hundred dollars (\$500.00). Except motor carriers of brokers subject to such supervision under Article 3-b of the Public Service Law, and a tax equal to one per centum (1%) of its gross operating income from and after the first day of November 1968 is hereby imposed upon every other utility doing business in the Village of Odessa, New York, which has a gross operating income for the twelve (12) months ending May 31 in excess of five hundred dollars (\$500.00), which taxes shall have application only within the territorial limits of the Village of Odessa notwithstanding that some act be necessarily performed with respect to such transaction within such limits.

SECTION 2. DEFINITIONS As used in this local law:

a. **Utility:** Includes every "person" subject to the supervision of the State Department of Public Safety, except "persons" engaged in the business of operating or leasing sleeping and parlor railroad cars or of operating railroads other than street-surface, rapid transit, subway and elevated railroad, and also includes every "person" (whether or not such "person" is subject to such supervision) who sells gas, steam, refrigeration, telephone or telegraphy delivered through mains, pipes, or wires,

or furnishes gas, steam, refrigeration, telephone or telegraph service by means of mains, pipes or wires, regardless of whether such activities are the main business of such "person" or are only incidental thereto, or of whether use is made of the public streets.

b. Person: Means "persons", corporations, companies, associations, joint-stock associations, copartnership, estates, assignee of rents, any "person" acting in a fiduciary capacity, or any other entity, and "persons", their assignees, lessees, trustee, or receivers appointed by any court whatsoever or by any other means, except the state municipalities, political and civil subdivisions of the state or municipality, and public districts.

c. Gross Income: Means and includes receipts received in or by reasons of any sale, conditional or otherwise (except sales hereinafter referred to with respect to which it is provided that the profits from the same shall be included in "gross income"), made or service rendered for ultimate consumption or use by the purchaser in the Village of Odessa, New York, including cash credits and property of any kind or nature (whether or not such sale is made or such service is rendered for profit), without any deduction there from the sale of real property sold, the cost of the materials used, labor or services or other costs, interest or

discount paid or any other expense whatsoever; also profits from the sale of real property sold, the cost of the materials used, labor or services or other costs, interest or discount paid or any other expense whatsoever; also profits from the sale of real property growing out of the ownership of use or interest in such property; also profit from the sale of personal property (other than property of a kind which would properly be included in the inventory of the taxpayer if on hand at the close of the period for which a return is made); also receipts from interest, dividends and royalties derived from sources within the Village of Odessa, New York, other than such as are received from a corporation, a majority of whose voting stock is owned by the taxpaying "utility" without any deduction therefrom for any expenses whatsoever incurred in connection with the receipt thereof, and also profits from any transaction (except sales for resale and rentals) within the Village of Odessa, New York, whatsoever; provided, however, that the words "gross income" shall include, in the case of the "utility" engaged in selling telephone or telephone service, only receipts from local exchange service wholly consummated with the Village of Odessa, New York, and in the case of a "utility" engaged in selling telegraphy or telegraph service, only receipts from transaction wholly consummated within the Village of Odessa, New York.


d. Gross Operation Income: Means and includes receipts received in or by reason on any sale, conditional or otherwise made for ultimate consumption or use by the purchaser of gas, electricity, steam, water, refrigeration, telephone or telegraphy, or in or by reason of the furnishing for such consumption or use of gas, electric, steam, water, refrigeration, telephone or telegraph service in the Village of Odessa, New York, including cash, credits and property of any kind or nature, without any deduction there from on account of the cost of materials used, labor or services or other costs, interest or discount paid, or any other expenses whatsoever.

SECTION 3. RECORDS OF UTILITY.

Every utility subject to tax shall keep such records of its business and in such form as the Village Treasurer may require or as the Village Board may require, and such records shall be preserved for a period of three (3) years, except that the Village Treasurer or the Village Board may consent to their destruction within that period or may require that they be kept longer.

CERTIFICATION

I hereby certify that the Local Law annexed hereto, designated as Local Law No. 1 of 2007 of the Village of Odessa was duly passed by the Village Board on March 28, 2007, in accordance with the applicable provisions of law.



Kristi A. Pierce
Village Clerk

STATE OF NEW YORK
COUNTY OF Chemung ss:

I, the undersigned, hereby certify that the foregoing Local Law contains the correct text and that all proper proceedings have been had or taken for the enactment of the Local Law annexed hereto.

Dated: April 2, 2007



Timothy K. Mattison
Village Attorney
Village of Odessa



STATE OF NEW YORK
DEPARTMENT OF STATE
41 STATE STREET
ALBANY, NY 12231-0001



ELIOT SPITZER
GOVERNOR

May 11, 2007

LORRAINE A. CORTÉS-VAZQUEZ
SECRETARY OF STATE

Village of Odessa
300 East Main Street
PO Box 103
Odessa NY 14869

RE: Village of Odessa, Local Law No. 1, 2007, filed on April 23, 2007

Dear Sir/Madam:

The above referenced material was received and filed by this office as indicated.
Additional local law filing forms can be obtained from our website,
www.dos.state.ny.us/corp/misc.html.

Sincerely,
Linda Lasch
Principal Clerk
State Records and Law Bureau
(518) 474-2755