

Local Law No. 1 of the Year 2003

A local law imposing a special motor vehicle use fee in Cortland County and authorizing the collection of said fee by the Commissioner of the New York State Department of Motor Vehicles on behalf of Cortland County

Be it enacted by the Legislature of the County of Cortland as follows:

SECTION 1. LEGISLATIVE INTENT

The Cortland County Legislature hereby finds and determines that the New York State Tax Laws allow the Commissioner of the New York State Department of Motor Vehicles to collect a special Motor Vehicle Use Fee imposed by the County.

The Cortland County Legislature further finds and determines that imposing a local fee on the vehicles registered in Cortland County will generate additional revenues for the County.

Therefore, the purpose of this law is to impose a special Motor Vehicle Use Fee on vehicle registration and authorize the collection of said fee by the New York State Department of Motor Vehicles.

SECTION 2. DEFINITIONS

- A. "Passenger Motor Vehicle" – 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" – The term 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 Section 1202(c) of the Tax Law, a special Motor Vehicle Use Fee on vehicle registrations is hereby imposed on motor vehicles registered within Cortland 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 Cortland 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 Cortland 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 Cortland 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) or 401(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 re-registration transaction. If a fee for a registration transaction is due, no County Motor Vehicle Use Fee 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 not-for-profit, religious, charitable or educational organizations qualified for exemption with the New York State Department of Taxation and Finance.

**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 Cortland 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 Cortland 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 Chairperson of the Cortland County Legislature 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 said fee. Such agreement shall also provide that the Cortland ~~County Treasurer, 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 Cortland County pursuant to this local law.

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

SECTION 6. JUDICIAL REVIEW

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

SECTION 7. RECOVERY OF FEE

Whenever 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 Cortland County, as set forth in the agreement. A final penalty schedule shall be subject to the approval of the Cortland County Legislature.

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 when all applicable statutory requirements for its passage and adoption have been complied with fully and it has been duly filed as provided by the Municipal Home Rule Law.