Regular Meeting of the Common Council of the City of Plattsburgh, New York, held August 9, 1940.

PRESENT: Alderman Holland, O'Connell, Delaney, Golden, Behan, and Tyrell.

ABSENT: Mayor Bouyea. Alderman Holland presiding as acting Mayor.

By Alderman Behan; seconded by Alderman Tyrell:

LOCAL LAW NO. 5 OF 1940.

ENTITLED AN ACT to amend local law No. 3 of the City of Plattsburgh, New York, for the year 1937 as amended by local law No. 3 for the year 1938, and local law No. 8 for the year 1939 in relation to continuing the tax on gross incomes of corporations and persons furnishing utility services in the City of Plattsburgh, New York, for the purpose of granting relief from hardships and suffering caused by unemployment, as authorized by SECTION 20-B of the General City Law of the State of New York, and in relation to judicial review.

 $\underline{\mbox{BE IT ENACTED by}}$ the Common Council of the City of Plattsburgh, New York, as follows:

Section 1. Subdivision one and four of local law number three for the year nineteen hundred thirty-seven, as amended by local law number three for the year nineteen hundred thirty-eight, and local law number eight for the year nineteen hundred thirty-nine, are hereby amended to read as follows:

1. Pursuant to the authority granted by section twenty-b of the General City Law of the State of New York, a tax equal to one per centum of its gross income for the period July first, nineteen thirty-seven, to June thirtieth, nineteen hundred forty-one, is hereby imposed upon every utility doing business in the City of Plattsburgh, New York, which is subject to the supervision of the state department of public service, except motor carriers or brokers subject to such supervision under article three-b of the public service law and a tax equal to one per centum of its gross operating income is hereby imposed for the same period upon every other utility doing business in the City of Plattsburgh, New York, which taxes shall have application only within the territorial limits of the City of Plattsburgh, New York, and shall be in addition to any and all other taxes and fees imposed by any other provision of law for the same period. Such taxes shall not be imposed on any transaction originating or consummated outside of the territorial limits of the City of Plattsburgh, New York, notwithstanding that some act be necessarily performed with respect to such transaction within such limits.

4. On or before the twenty-fifth day of August, nineteen hundred thirty-seven, and on or before the twenty-fifth of every month thereafter until the twenty-fifth day of June nineteen hundred thirty-eight, every utility subject to tax hereunder shall file a return stating the gross income or gross operating income in the City of Plattsburgh, New York, as the case may be, of such utility for the preceding calendar month. Every utility subject to tax hereunder shall file on or before September twenty-fifth nineteen hundred thirty-eight, December twenty-fifth, nineteen hundred thirty-nine, and June twenty-fifth, nineteen hundred thirty-nine, a return for the three calendar months preceding each such return including any period for which the tax imposed hereby or by any amendment hereof is effective and on or before July twenty-fifth, nineteen hundred forty, a return for the preceding calendar month, also on or before September twenty-fifth, nineteen hundred forty, March twenty-fifth, nineteen hundred forty-one and June twenty-fifth, nineteen hundred forty-one and June twenty-fifth, nineteen hundred forty-one a return for the three calendar months preceding each return date, that is, from September twenty-fifth, nineteen hundred forty-fifth, nineteen

one, including any period for which a tax imposed hereby or by any amendment hereof is effected and on or before July twenty-fifth, nineteen hundred forty-one a return for the preceding calendar month each of which returns shall state the gross income or gross operating income for the period covered by each such return. Returns shall be filed with the City Chamberlain of the City of Plattsburgh, New York, on a form to be furnished by her for such purpose and shall contain such other data, information or matter as the said City Chamberlain may require to be included therein. Notwithstanding the foregoing provisions of this sub-division, any utility whose average gross income or average gross operating income, as the case may be, for the aforesaid three months' periods is less than fifteen hundred dollars, may file its returns for such periods on June twenty-fifth, nineteen hundred forty and nineteen hundred forty-one respectively. The said City Chamberlain may require a further or supplemental return, which shall contain any data that may be specified by the said City Chamberlain. Every return shall have annexed thereto an affidavit of the head of the utility making the same, or of the owner or of a co-partner thereof, or of a principal officer of the corporation, if such business be conducted by a corporation, to the effect that the statements contained therein are true.

Section 2. This act shall take effect July 1st, 1940.

On roll call, Aldermen Holland, O'Connell, Delaney, Golden, Behan, and Tyrell voted in the affirmative; no one in the negative. CARRIED.

The foregoing Local Law No. 5 of 1940 is hereby certified to the Mayor this 15th day of August 1940.

Maro City Clerk

Local Law No. 5 of 1940 is hereby approved at Public Hearing held this 23rd day of August 1940.

Mayor

Introduced at Regular Meeting of the Common Council held July 26th, 1940.

Passed at regular meeting of the Common Council held August 9, 1940. Notice of Public Hearing published August 17th, 1940.

Approved by the Mayor after Public Hearing held August 23rd, 1940.

