

Regular Meeting of the Common Council of the City of
Plattsburgh, New York, held June 19th, 1942.

PRESENT: Mayor Bouyea, Aldermen Holland, O'Connell,
Giolosa, Demary, Behan and Tyrell.

By Alderman Holland: seconded by Alderman O'Connell.

LOCAL LAW NO. 7, of 1942.

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,
and Local Law No. 5 for the year 1940, and Local Law No. 7, for the
year 1941, in relation to continuing the tax on gross incomes of
corporations and persons furnishing utility services in the City of
Plattsburgh, New York, as authorized by Section 20-b of Chapter 26,
of the Laws of 1909, entitled " An act in relation to cities, con-
stituting chapter twenty-one of the consolidated laws", as added
by chapter three hundred twenty-one of the laws of nineteen hundred
thirty-seven and last amended by chapter two hundred ninety-three
of the laws of nineteen hundred forty-one, as amended, in relation
to judicial review.

BE IT ENACTED, by the Common Council of the City of
Plattsburgh, New York, as follows:

Section 1. Subdivisions 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 and local law number five for the year nine-
teen hundred forty, and local law number seven for the year nine-
teen forty-one, are 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, as amended, a
tax equal to one percentum of its gross income for the period July
first, nineteen thirty-seven, to June thirtieth, nineteen hundred
forty-two, is hereby imposed upon every utility doing business in
the City of Plattsburgh, New York, which is subject to the super-
vision 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 percentum 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 addi-
tion 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, notwith-
standing that some act be necessarily performed with respect to such
transaction within such limits.

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 hun-
dred 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-eight, March twenty-fifth nineteen hundred thirty-
nine and June twenty-fifth, nineteen hundred thirty - nine,

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, December twenty-fifth, nineteen hundred forty, March 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 to June twenty-fifth nineteen hundred forty-one, also on or before September twenty-fifth, nineteen hundred forty-one, December twenty-fifth nineteen hundred forty-one, March twenty-fifth nineteen hundred forty-two, and June twenty-fifth nineteen hundred forty-two, a return for the three calendar months preceding each return date, that is from September twenty-fifth, nineteen hundred forty-one to June twenty-fifth nineteen forty-two, including any period for which a tax imposed hereby or by any amendment hereof is affected and on or before July twenty-fifth, nineteen hundred forty-two, a return for the preceding calendar months each of which returns shall state the gross income or gross operating income for the period covered by each such return. Also on or before September twenty-fifth, nineteen forty-two, December twenty-fifth, nineteen hundred forty-two, March twenty-fifth, nineteen hundred forty-three and June twenty-fifth, nineteen hundred forty-three a return for the three calendar months preceding each returned date, that is, from September twenty-fifth, nineteen hundred forty-two to June twenty-fifth nineteen hundred forty-three, including any period for which the tax imposed hereby or by any amendment hereof is affective, and on or before July twenty-fifth nineteen hundred forty-three, return for the preceding calendar months each of which return shall state the gross income or gross operating income for the period covered by each 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 City Chamberlain may require to be included therein. Notwithstanding the foregoing provisions of this subdivision, 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, (\$1,500.00) may file its return for such periods on June twenty-fifth nineteen forty-two and nineteen forty-three respectively. The said City Chamberlain may require a further supplementary 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 local law shall take effect July 1st, 1942.

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

CARRIED.

The foregoing Local Law No. 7, of 1942, is hereby certified to the Mayor this 6th day of July, 1942.

(Sgd) W. J. Arbenger

City Clerk.

Local Law No. 7 of 1942, is hereby approved after Public Hearing held this 14th day of July, 1942.

(Sgd) L. A. Bouyea

Mayor.

Introduced at Regular Meeting of the Common Council held June 5th, 1942.

Passed at Regular Meeting of the Common Council held June 19th, 1942.

Notice of Public Hearing published July 7th, 1942.

Approved by the Mayor after Public Hearing held July 14th, 1942.