Regular Meeting of the Common Council of the City of Platts-burgh, New York, held July 3, 1941.

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

> ABSENT: Mayor Bouyea. Alderman Holland presiding as Acting

By Aiderman Behan; seconded by Alderman Tyrell:

LOCAL LAW NO. 7, OF 1941.

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/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 uremployment, as authorized by SECTION 20-B of the General City Law of the State of New York, and 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 nineteen hundred forty, are hereby amended to read as follows:

l. 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-two, 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 Plattsourgh, 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.

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-eight, March 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, 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 fortytwo, 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 hundred 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..0340 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, may file its returns for such periods on June twenty-fifth, nineteen hundred fortyone and nineteen hundred forty-two 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 action will take effect July 1st, 1941.

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. 7 of 1941 is hereby certified to the Mayor this 7th day of July, 1941.

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Local Law No. 7 of 1941 is hereby approved after Public Hearing held this 14th day of July, 1941.

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Mayor

Introduced at Regular Meeting of the Common Council held June 20th, 1941.

Passed at regular meeting of the Common Council held July 3rd,

Notice of Public Hearing published July 8th, 1941.

Approved by the Mayor after Public Hearing held July 14th, 1941.