

BUDGET, FINANCE & PERSONNEL

RESOLUTION NO. 2026053

RE: RESOLUTION OF THE LEGISLATURE OF THE COUNTY OF DUTCHESS, ELECTING A CENTS PER GALLON RATE OF SALES AND COMPENSATING USE TAXES ON MOTOR FUEL AND DIESEL MOTOR FUEL, IN LIEU OF THE PERCENTAGE RATE OF SUCH TAXES, PURSUANT TO THE AUTHORITY OF ARTICLE 29 OF THE TAX LAW OF THE STATE OF NEW YORK

Legislators MUNN, VALDÉS SMITH, ATKINS, ALEXANDER, ARNOFF, BRENDLI, KAUL, KEARNEY, LAWLER, REDL, RHODES, SHAH and WINSBY offer the following and move its adoption:

Be it enacted by the Legislature of the County of Dutchess, as follows:

SECTION 1. Resolution No. 598 of 1975, is amended by adding a new section 4-B to read as follows:

Section 4-B. Cents per gallon rate of sales and compensating use taxes on motor fuel and diesel motor fuel.

Notwithstanding any provision of this enactment to the contrary, in lieu of the percentage rate of sales and compensating use taxes imposed on receipts from the retail sale of and consideration given or contracted to be given for, or for the use of, motor fuel and diesel motor fuel, such taxes shall be imposed at a rate of cents per gallon of such motor fuel or diesel motor fuel, in the manner prescribed by subdivision (m) of section 1111 of the New York Tax Law, provided that, for purposes of calculating the cents per gallon rate of tax, such receipts or consideration shall be limited to three (3) dollars per gallon of either such fuel. Provided that, if the average price of such fuels changes as described in such subdivision (m) of section 1111 of the Tax Law, the Commissioner of Taxation and Finance shall adjust the cents per gallon tax rate on such fuels in the manner prescribed in such subdivision (m) of section 1111 of the Tax Law.

SECTION 2. This resolution shall take effect June 1, 2026, and shall expire and be deemed repealed on December 1, 2026.

STATE OF NEW YORK
COUNTY OF DUTCHESS

This is to certify that I, the undersigned Clerk of the Legislature of the County of Dutchess, have compared the foregoing resolution with the original resolution now on file in the office of said clerk, and which was adopted by said Legislature on the 13 day of April, 2026, and that the same is a true and correct transcript of said original resolution and of the whole thereof.

IN WITNESS WHEREOF, I have hereunto set my hand and seal of said Legislature this 14th day of April, 2026.



JULIE STROISI II, CLERK OF THE LEGISLATURE

APPROVED

Susan J. Serino
SUSAN J. SERINO
COUNTY EXECUTIVE

Date April 22, 2026

FISCAL IMPACT STATEMENT

☐ NO FISCAL IMPACT PROJECTED

APPROPRIATION RESOLUTIONS

(To be completed by the requesting department)

Total Current Year Cost \$ _____

Total Current Year Revenue \$ _____
and Source

Source of County Funds (check one):

☐ Existing Appropriations

☐ Contingency

☐ Transfer of Existing

☐ Additional Appropriations

☒ Other (explain)

Appropriations

Identify Line Item(s):

Related Expenses: Amount \$ _____

Nature/Reason:

Anticipated Savings to County: _____

Net County Cost (this year): _____

Over Five Years: _____

Additional Comments / Explanation:

By capping the sales tax on gasoline and diesel as a percentage of the per-gallon price of \$3/gallon, effective June 1 through November 30, 2026, the impact is a projected loss of \$460,000 compared to the 2026 adopted budget.

Prepared by: Kristofer Munn, advised by Budget Director Jessica White Prepared On: 4/01/2026

Budget, Finance, and Personnel Committee Roll Call

<i>District</i>	<i>Name</i>	<i>Yes</i>	<i>No</i>
District 16 - Fishkill and Beacon	Valdés Smith*	X	
District 9 - City of Poughkeepsie	Atkins*	X	
District 20 - Red Hook, Tivoli, and Rhinebeck	Munn*	X	
District 3 - LaGrange	Polasek*	X	
District 12 - East Fishkill	Metzger*	X	
District 1 - Town of Poughkeepsie	Redl (VC)	X	
District 4 - Hyde Park and Town of Poughkeepsie	Lawler (C)	X	
District 7 - Hyde Park and Pleasant Valley	Darrow	X	
District 8 - City and Town of Poughkeepsie	Brendli		ABSENT
District 10 - City of Poughkeepsie	Johnson	X	
District 18 - City of Beacon and Fishkill	Rhodes	X	
District 21 - East Fishkill	Caswell	X	
Present: <u>11</u>		Resolution: <u> </u>	Total : <u>11</u> <u>0</u>
Absent: <u>1</u>		Motion: <u> </u>	Yes No
Vacant: <u> </u>			Abstentions: <u> </u>

2026053 RESOLUTION OF THE LEGISLATURE OF THE COUNTY OF DUTCHESS,
ELECTING A CENTS PER GALLON RATE OF SALES AND COMPENSATING USE TAXES
ON MOTOR FUEL AND DIESEL MOTOR FUEL, IN LIEU OF THE PERCENTAGE RATE OF
SUCH TAXES, PURSUANT TO THE AUTHORITY OF ARTICLE 29 OF THE TAX LAW OF
THE STATE OF NEW YORK

Roll Call Sheets

District	Last Name	YES	NO
District 16 - Fishkill and Beacon	Valdés Smith	X	
District 9 - City of Poughkeepsie	Atkins	X	
District 20 - Red Hook, Tivoli, and Rhinebeck	Munn	X	
District 3 - LaGrange	Polasek	X	
District 12 - East Fishkill	Metzger	X	
District 1 - Town of Poughkeepsie	Redl		Absent
District 2 - LaGrange, Pleasant Valley & Town of Poughkeepsie	Amoff	X	
District 4 - Hyde Park and Town of Poughkeepsie	Lawler	X	
District 5 - Town of Poughkeepsie	Shah	X	
District 6 - Town of Poughkeepsie	Kaul	X	
District 7 - Hyde Park and Pleasant Valley	Darrow	X	
District 8 - City and Town of Poughkeepsie	Brendli	X	
District 10 - City of Poughkeepsie	Johnson	X	
District 11 - Clinton, Pleasant Valley, and Rhinebeck	Kearney	X	
District 13 - East Fishkill and Wappinger	Giles	X	
District 14 - Wappinger and Town of Poughkeepsie	Winsby	X	
District 15 - Wappinger	Faust		Absent
District 17 - Town and Village of Fishkill	McHoul	X	
District 18 - City of Beacon and Fishkill	Rhodes	X	
District 19 - North East, Stanford, Pine Plains, Milan & Red Hook	Drago	X	
District 21 - East Fishkill	Caswell		Absent
District 22 - Beekman and Union Vale	Tresca	X	
District 23 - Pawling, Beekman and East Fishkill	Rolison	X	
District 24 - Dover and Pawling	House	X	
District 25 - Amenia, Washington, Pleasant Valley & Millbrook	Alexander	X	
Present:	<u>22</u>	Resolution:	<u>2026053</u>
Absent:	<u>3</u>	Motion:	<u>Atkins, Munn</u>
Vacant:	<u>0</u>	Total :	<u>22</u>
		Yes	No
		Abstentions:	<u> </u>

2026053 RESOLUTION OF THE LEGISLATURE OF THE COUNTY OF DUTCHESS, ELECTING A CENTS PER GALLON RATE OF SALES AND COMPENSATING USE TAXES ON MOTOR FUEL AND DIESEL MOTOR FUEL, IN LIEU OF THE PERCENTAGE RATE OF SUCH TAXES, PURSUANT TO THE AUTHORITY OF ARTICLE 29 OF THE TAX LAW OF THE STATE OF NEW YORK

Roll Call Sheets

District	Last Name	YES	NO
District 16 - Fishkill and Beacon	Valdés Smith	X	
District 9 - City of Poughkeepsie	Atkins	X	
District 20 - Red Hook, Tivoli, and Rhinebeck	Munn	X	
District 3 - LaGrange	Polasek	X	
District 12 - East Fishkill	Metzger	X	
District 1 - Town of Poughkeepsie	Redl		ABSENT
District 2 - LaGrange, Pleasant Valley & Town of Poughkeepsie	Arnoff	X	
District 4 - Hyde Park and Town of Poughkeepsie	Lawler	X	
District 5 - Town of Poughkeepsie	Shah	X	
District 6 - Town of Poughkeepsie	Kaul	X	
District 7 - Hyde Park and Pleasant Valley	Darrow	X	
District 8 - City and Town of Poughkeepsie	Brendli	X	
District 10 - City of Poughkeepsie	Johnson	X	
District 11 - Clinton, Pleasant Valley, and Rhinebeck	Kearney	X	
District 13 - East Fishkill and Wappinger	Giles	X	
District 14 - Wappinger and Town of Poughkeepsie	Winsby	X	
District 15 - Wappinger	Faust		ABSENT
District 17 - Town and Village of Fishkill	McHoul	X	
District 18 - City of Beacon and Fishkill	Rhodes	X	
District 19 - North East, Stanford, Pine Plains, Milan & Red Hook	Drago	X	
District 21 - East Fishkill	Caswell		ABSENT
District 22 - Beekman and Union Vale	Tresca	X	
District 23 - Pawling, Beekman and East Fishkill	Rolison	X	
District 24 - Dover and Pawling	House	X	
District 25 - Amenia, Washington, Pleasant Valley & Millbrook	Alexander	X	
Present: <u>22</u>	Resolution: ____	Total : <u>22</u>	<u>0</u>
Absent: <u>3</u>	Motion: ____	Yes	No
Vacant: ____		Abstentions: ____	

2026053 RESOLUTION OF THE LEGISLATURE OF THE COUNTY OF DUTCHESS,
ELECTING A CENTS PER GALLON RATE OF SALES AND COMPENSATING USE
TAXES ON MOTOR FUEL AND DIESEL MOTOR FUEL, IN LIEU OF THE
PERCENTAGE RATE OF SUCH TAXES, PURSUANT TO THE AUTHORITY OF
ARTICLE 29 OF THE TAX LAW OF THE STATE OF NEW YORK