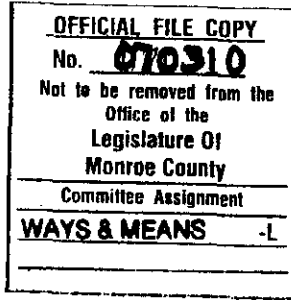




Monroe County Legislature

TED O'BRIEN
LEGISLATOR - DISTRICT 17



September 10, 2007

TED O'BRIEN
LEGISLATOR-DISTRICT 17
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To The Honorable
Monroe County Legislature
389 West Main Street
Rochester, New York 14614

Re: Reinstating County Sales-Tax Exemption Weeks on Clothing and Footwear

Honorable Legislators:

Up until recently, New York State offered periodic sales tax free weeks, during which the state temporarily waived state and local sales tax on clothing and footwear items under \$110, providing a boost to local economies and a much-needed break to overburdened taxpayers.

In April 2006, NYS made this tax exemption permanent by eliminating its 4 percent sales tax on clothing and shoes priced below \$110. Since then, the State has not offered counties the opportunity to temporarily exempt their portion of sales tax to continue the tradition of providing completely tax free weeks.

For the second year in a row, families in Monroe County have are facing the back-to-school shopping season without the benefit of a tax free week.

We therefore propose that this Honorable Body provide support to local businesses and relief to the taxpayers of Monroe County by adopting a resolution requesting that the New York State Legislature enact local sales tax exemption periods in Monroe County for the periods May 19, 2008 to May 26, 2008 and August 25, 2008 to September 1, 2008.

The estimated impact on the County Budget of the sales tax exemption periods is approximately \$180,000 for each week enacted.

Respectfully Submitted,

Ted O'Brien
Legislator - District 17

Carla M. Palumbo *Harry B. Bronson* *Calvin Lee, Jr.*
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