

1 **NYSAC 2021 Fall Seminar**  
2 **Standing Committee on Taxation and Finance**  
3 **Resolution #1**

4 **Resolution Calling on the Governor and Legislature to End the Diversion of**  
5 **County Sales Tax to Pay for the State AIM Program and Begin Work to**  
6 **Reform the AIM Program While Restoring State Funding Responsibility**

7 **WHEREAS**, three years ago the State shifted \$59 million annually of the cost of the  
8 State AIM program to counties, implemented through a state diversion of county sales  
9 tax; and

10 **WHEREAS**, the local sales tax has become the number one source of revenue for an  
11 increasing number of counties; and

12 **WHEREAS**, the local sales tax is the primary revenue source available to counties and  
13 other local governments to help offset property tax increases and to lower property taxes  
14 in many instances; and

15 **WHEREAS**, state elected leaders have made controlling and lowering property taxes a  
16 key priority in efforts to reduce the tax burden for homeowners and small businesses,  
17 and to lower New York's ranking as one of the highest property tax burden states in the  
18 nation; and

19 **WHEREAS**, the diversion of local revenues for state purposes ultimately results in  
20 higher property taxes, further damaging New York's economic competitiveness and  
21 weakening homeowners' and small business' balance sheets; and

22 **WHEREAS**, both chambers of the legislature proposed ending the diversion of county  
23 sales tax to pay for the State's AIM program in their respective budget bills; and

24 **WHEREAS**, the legislature also passed a bill this session (A.6601-A/S.5418-C) that  
25 calls for the formation of a task force to examine the AIM program and make  
26 recommendations for reforms and improvements including a review of financing.

27 **NOW, THEREFORE, BE IT RESOLVED**, the New York State Association of  
28 Counties (NYSAC) calls on the Governor and State Legislature to end the practice of  
29 diverting local sales taxes to pay for the State designed and controlled AIM program;  
30 and

31 **BE IT FURTHER RESOLVED**, counties urge the Governor to sign the AIM reform  
32 task force bill so appropriate reviews and recommendations can be considered; and

33 **BE IT FURTHER RESOLVED**, that copies of this resolution be sent to the counties  
34 of New York State encouraging member counties to enact similar resolutions; and

1 **BE IT FURTHER RESOLVED**, that NYSAC shall forward copies of this resolution to  
2 Governor Kathy Hochul, the New York State Legislature and all others deemed  
3 necessary and proper.