S T A T E O F N E W Y O R K

S. 1007 A. 835

2011-2012 Regular Sessions

S E N A T E - A S S E M B L Y

(PREFILED)

January 5, 2011

IN SENATE -- Introduced by Sens. LAVALLE, BONACIC, GOLDEN, JOHNSON, LARKIN, MAZIARZ, RANZENHOFER -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

IN ASSEMBLY -- Introduced by M. of A. CUSICK, PHEFFER, SCHIMMINGER -- Multi-Sponsored by -- M. of A. ABBATE, McENENY, SWEENEY -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to an exemption from the imposition of sales tax for the purchase of military service flags, prisoner of war flags and blue star banners

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Subdivision (a) of section 1115 of the tax law is amended by adding a new paragraph 11-b to read as follows:

(11-B) MILITARY SERVICE FLAGS, PRISONER OF WAR FLAGS AND BLUE STAR BANNERS.

S 2. This act shall take effect December 1, 2011 and shall apply to sales made or uses occurring on or after such date although made or occurring under a prior contract; provided, that the commissioner of taxation and finance shall be authorized on and after the date this act shall have become a law to adopt and amend any rules or regulations and issue any procedure, forms or instructions necessary to implement this act on its effective date.

EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets [ ] is old law to be omitted.

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