

3445

2011-2012 Regular Sessions

I N   S E N A T E

February 22, 2011

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Introduced by Sen. LIBOUS -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to the sale of food and beverages through vending machines

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

1     Section 1. Paragraph 1 of subdivision (a) of section 1115 of the tax  
2     law, as amended by section 1 of part O of chapter 63 of the laws of  
3     2000, is amended to read as follows:  
4     (1) Food, food products, beverages, dietary foods and health supple-  
5     ments, sold for human consumption but not including (i) candy and  
6     confectionery, (ii) fruit drinks which contain less than seventy percent  
7     of natural fruit juice, (iii) soft drinks, sodas and beverages such as  
8     are ordinarily dispensed at soda fountains or in connection therewith  
9     (other than coffee, tea and cocoa) and (iv) beer, wine or other alcohol-  
10    ic beverages, all of which shall be subject to the retail sales and  
11    compensating use taxes, whether or not the item is sold in liquid form.  
12    The food and drink excluded from the exemption provided by this para-  
13    graph under subparagraphs (i), (ii) and (iii) of this paragraph shall be  
14    exempt under this paragraph when sold for [seventy-five cents] ONE  
15    DOLLAR AND FIFTY CENTS or less through any vending machine activated by  
16    the use of coin, currency, credit card or debit card. With the exception  
17    of the provision in this paragraph providing for an exemption for  
18    certain food or drink sold for [seventy-five cents] ONE DOLLAR AND FIFTY  
19    CENTS or less through vending machines, nothing herein shall be  
20    construed as exempting food or drink from the tax imposed under subdivi-  
21    sion (d) of section eleven hundred five OF THIS ARTICLE.  
22    S 2. This act shall take effect January 1, 2012.

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

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