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

7349--A

Cal. No. 979

I N S E N A T E

May 2, 2012

Introduced by Sen. SALAND -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations -- reported favorably from said committee, ordered to first report, amended on first report, ordered to a second report and ordered reprinted, retaining its place in the order of second report

AN ACT to amend the tax law, in relation to authorizing counties to establish a tax free week in August

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

Section 1. Section 1210 of the tax law is amended by adding a new subdivision (p) to read as follows:

(P) SALES TAX EXEMPTION. (1) NOTWITHSTANDING ANY OTHER LAW TO THE CONTRARY, ANY CITY OR COUNTY, EXCEPT A COUNTY WHOLLY CONTAINED WITHIN A CITY MAY BY LOCAL LAW OR RESOLUTION, ELECT TO EXEMPT PURCHASES OF CLOTHING AND FOOTWEAR FOR WHICH THE RECEIPT OR CONSIDERATION GIVEN OR CONTRACTED TO BE GIVEN IS LESS THAN ONE HUNDRED TEN DOLLARS PER ARTICLE OF CLOTHING, PER PAIR OF SHOES OR OTHER ARTICLES OF FOOTWEAR OR PER ITEM USED OR CONSUMED TO MAKE OR REPAIR SUCH CLOTHING AND WHICH BECOMES A PHYSICAL COMPONENT PART OF SUCH CLOTHING, SOLD WITHIN THE COUNTY FROM ANY SALES AND COMPENSATING USE TAXES IMPOSED PURSUANT TO PART ONE OF THIS ARTICLE FOR A PERIOD UP TO SEVEN DAYS IN AUGUST COMMENCING ON THE THIRD FRIDAY.

(2) A LOCAL LAW OR RESOLUTION PROVIDING FOR THE EXEMPTION AUTHORIZED BY THIS SUBDIVISION SHALL NOT BECOME EFFECTIVE UNLESS A CERTIFIED COPY OF SUCH LAW OR RESOLUTION IS MAILED BY REGISTERED OR CERTIFIED MAIL TO THE COMMISSIONER AT THE COMMISSIONER'S OFFICE IN ALBANY AT LEAST THIRTY DAYS PRIOR TO THE DATE IT IS TO BECOME EFFECTIVE. HOWEVER, THE COMMISSIONER MAY WAIVE AND REDUCE SUCH THIRTY-DAY MINIMUM NOTICE REQUIREMENT TO A MAILING OF SUCH CERTIFIED COPY BY REGISTERED OR CERTIFIED MAIL WITHIN A PERIOD OF NOT LESS THAN FORTY-FIVE DAYS PRIOR TO SUCH EFFECTIVE DATE IF THE COMMISSIONER DEEMS SUCH ACTION TO BE CONSISTENT WITH THE COMMISSIONER'S DUTIES UNDER SECTION TWELVE HUNDRED FIFTY OF THIS ARTICLE AND THE COMMISSIONER ACTS BY RESOLUTION; PROVIDED THAT A LOCAL LAW OR RESOLUTION ENACTED BY ANY CITY HAVING A POPULATION OF ONE MILLION OR

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

LBD15423-05-2

MORE PURSUANT TO THE AUTHORIZATION PROVIDED BY THIS SUBDIVISION SHALL BE IN THE FORM PRESCRIBED BY THE COMMISSIONER PURSUANT TO SECTION TWELVE HUNDRED FIFTY-SEVEN OF THIS ARTICLE; WHEREUPON, UPON COMPLIANCE WITH THE PROVISIONS OF PARAGRAPH THREE OF THIS SUBDIVISION, SUCH ENACTMENT OF SUCH LOCAL LAW OR RESOLUTION SHALL BE DEEMED TO BE AN AMENDMENT TO SECTION ELEVEN HUNDRED SEVEN OF THIS CHAPTER AND SUCH SECTION ELEVEN HUNDRED SEVEN SHALL BE DEEMED TO INCORPORATE SUCH EXEMPTION AS IF IT HAD BEEN DULY ENACTED BY THE STATE LEGISLATURE AND APPROVED BY THE GOVERNOR.

(3) CERTIFIED COPIES OF ANY LOCAL LAW OR RESOLUTION DESCRIBED IN PARAGRAPH TWO OF THIS SUBDIVISION SHALL ALSO BE FILED WITH THE CITY OR COUNTY CLERK, THE SECRETARY OF STATE AND THE STATE COMPTROLLER WITHIN FIVE DAYS AFTER THE DATE IT IS ENACTED. CERTIFIED COPIES OF ANY OTHER LOCAL LAW OR RESOLUTION ENACTED PURSUANT TO THIS SUBDIVISION SHALL BE FILED WITH THE STATE TAX COMMISSION, THE CITY OR COUNTY CLERK, THE SECRETARY OF STATE AND THE STATE COMPTROLLER WITHIN FIVE DAYS AFTER THE DATE IT IS ENACTED.

S 2. This act shall take effect immediately.