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

3105

2011-2012 Regular Sessions

I N S E N A T E

February 8, 2011

Introduced by Sen. KENNEDY -- 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 establishing a tax free time period for storm related products for the month of September

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

Section 1. Section 1115 of the tax law is amended by adding a new subdivision (gg) to read as follows:

(GG) (1) RECEIPTS FROM THE RETAIL SALE OF STORM RELATED PRODUCTS SHALL BE EXEMPT FROM TAXES IMPOSED BY THIS ARTICLE FOR THE MONTH OF SEPTEMBER.

(2) STORM RELATED PRODUCTS SHALL INCLUDE SNOWBLOWERS, ELECTRIC SHOVELS, SHOVELS, ROOF RAKES, ICE CHOPPERS, ROCK SALT OR CALCIUM CHLORIDE PELLETS, GENERATORS, EXTENSION CORDS, POWER STRIPS, PORTABLE ELECTRIC HEATERS, PORTABLE BATTERY OR SELF OPERATED RADIOS, BATTERY OR SELF POWERED FLASHLIGHTS, BATTERY OR SELF POWERED LANTERNS, PORTABLE SELF POWERED LIGHT SOURCES SUCH AS CHEMLIGHTS AND LIGHT STICKS, FUEL CONTAINERS, BATTERIES, POWER INVERTERS, BATTERY OR SELF POWERED WEATHER BAND RADIOS, CELL PHONE CHARGERS, CARBON MONOXIDE DETECTORS, SMOKE DETECTORS, AUXILIARY SUMP PUMPS AND FIRE EXTINGUISHERS.

S 2. This act shall take effect on the one hundred eightieth day after it shall have become a law.

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

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