

5235--A

Cal. No. 1193

2011-2012 Regular Sessions

I N S E N A T E

May 3, 2011

Introduced by Sens. MARTINS, GOLDEN, JOHNSON, ZELDIN -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations -- recommitted to the Committee on Investigations and Government Operations in accordance with Senate Rule 6, sec. 8 -- reported favorably from said committee and committed to the Committee on Finance -- committee discharged and said bill committed to the Committee on Rules -- reported favorably from said committee, ordered to a third reading, passed by Senate and delivered to the Assembly, recalled, vote reconsidered, restored to third reading, amended and ordered reprinted, retaining its place in the order of third reading

AN ACT relating to the sales and compensating use tax on receipts derived from removing waste material from certain regulated transfer stations or construction and demolition debris processing facilities

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

1 Section 1. Notwithstanding the provisions of chapter 321 of the laws
2 of 2005, any liability for state and local sales and compensating use
3 taxes, and any interest or penalties thereon, for services specified in
4 clause (iv) of paragraph 5 of subdivision (c) of section 1105 of the tax
5 law, with respect to assessments made after March 1, 1997, whether or
6 not any assessment for such taxes, interest or penalties have been
7 finally or irrevocably fixed by administrative or judicial proceedings,
8 shall hereby be cancelled and annulled, provided, however, that any
9 taxes, interest or penalty heretofore paid with respect to such services
10 shall not be entitled to be credited or refunded.
11 S 2. This act shall take effect immediately.

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

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