

S. 818

A. 514

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 Sen. LAVALLE -- 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. THIELE -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to exemption of factory-built home shells from the tax on sales and the compensating use tax

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

1 Section 1. Legislative intent. The legislature hereby finds and
2 declares that the factory-built home shell business is an integral
3 component of the economy of this state and that new home construction
4 fosters economic development throughout the state. It is the intent of
5 this legislature to exempt factory-built home shells delivered to resi-
6 dential building sites in order to promote such development.
7 S 2. Subdivision (a) of section 1115 of the tax law is amended by
8 adding a new paragraph 44 to read as follows:
9 (44) FACTORY-BUILT HOME SHELLS DELIVERED TO A RESIDENTIAL REAL PROPER-
10 TY BUILDING SITE. FOR PURPOSES OF THIS PARAGRAPH, THE TERM
11 "FACTORY-BUILT HOME SHELL" SHALL MEAN A STRUCTURE CONSISTING ESSENTIALLY
12 OF EXTERNAL WALLS INCLUDING INSULATION, WINDOWS, DOORS AND ROOF TRUSSES,
13 ASSEMBLED IN A FACTORY AND MADE READY FOR DELIVERY TO A RESIDENTIAL REAL
14 PROPERTY BUILDING SITE.
15 S 3. This act shall take effect on the first of March next succeeding
16 the date on which it shall have become a law and shall apply to sales
17 made or uses occurring on or after such date although made or occurring
18 under a prior contract; provided, that the commissioner of taxation and
19 finance shall be authorized on and after the date this act shall have
20 become a law to adopt rules and regulations and issue any procedures,
21 forms or instructions necessary for the timely implementation of this
22 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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