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

1903

2013-2014 Regular Sessions

I N S E N A T E

(PREFILED)

January 9, 2013

Introduced by Sen. NOZZOLIO -- read twice and ordered printed, and when printed to be committed to the Committee on Crime Victims, Crime and Correction

AN ACT to amend the correction law, in relation to charging taxes on sales of commissaries and canteens

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

Section 1. Section 26 of the correction law, as amended by chapter 487 of the laws of 1994, is amended to read as follows:

S 26. Establishment of commissaries or canteens in correctional institutions. 1. The commissioner may authorize the head of any institution in the department to establish a commissary or a canteen in such institution for the use and benefit of inmates. The moneys received by the head of the institution as profits from the sales of the commissary or canteen shall be deposited in a special fund to be known as the commissary or canteen fund and such funds shall be used for the general purposes of the institution subject to the provisions of section fifty-three of the state finance law.

2. ANY INSTITUTION AUTHORIZED BY THE COMMISSIONER TO ESTABLISH A COMMISSARY OR CANTEEN SHALL ASSESS THE APPROPRIATE STATE AND LOCAL SALES, USE AND EXCISE TAXES ON THE ITEMS SOLD AT SUCH COMMISSARY OR CANTEEN.

S 2. This act shall take effect immediately.

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

LBD01291-01-3