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

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4773

2013-2014 Regular Sessions

I N   S E N A T E

April 23, 2013
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Introduced by Sen. LANZA -- read twice and ordered printed, and when
    printed to be committed to the Committee on Investigations and Govern-
    ment Operations

AN ACT to amend the tax law, in relation to the "disaster preparedness
    and emergency planning act"; and in relation to establishing a sales
    and use tax exemption for emergency preparedness supplies

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

 1   Section 1. This act shall be known and may be cited as the "disaster
 2 preparedness and emergency planning act".
 3   S 2. Subdivision (a) of section 1115 of the tax law is amended by
 4 adding a new paragraph 44 to read as follows:
 5   (44) DURING THE SEVEN-DAY PERIOD EACH YEAR COMMENCING ON THE LAST
 6 MONDAY OF FEBRUARY, AND DURING THE SEVEN-DAY PERIOD EACH YEAR COMMENCING
 7 ON THE SECOND-TO-LAST MONDAY IN JUNE, SUPPLIES FOR EMERGENCY PREPARED-
 8 NESS.
 9   S 3. The division of homeland security and emergency services, in
10 conjunction with the department of taxation and finance, shall estab-
11 lish, promote, and publish on their respective websites a list of items
12 eligible for the sales and use tax exemption for emergency preparedness
13 supplies, as set forth in paragraph 44 of subdivision (a) of section
14 1115 of the tax law. Such list shall be derived from, but not limited
15 to, information published by Federal Emergency Management Agency (FEMA)
16 and the American Red Cross relating to supplies necessary for the prepa-
17 ration of homes and businesses in the event of a natural or man-made
18 emergency.
19   S 4. This act shall take effect immediately and shall apply to sales
20 made and uses occurring for the time periods set forth in section two of
21 this act commencing in the year 2014 and thereafter; provided, however,
22 the provisions required by section three of this act shall be completed
23 by February 1, 2014.

     EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets
                        [ ] is old law to be omitted.
                                                          LBD10064-03-3