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5219

2013-2014 Regular Sessions

I N   S E N A T E

May 14, 2013
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Introduced  by  Sen.  LIBOUS -- 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 sale of food and  bever-
  ages through vending machines

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

 1    Section 1. Paragraph 1 of subdivision (a) of section 1115 of  the  tax
 2  law,  as  amended  by  section  1 of part O of chapter 63 of the laws of
 3  2000, is amended to read as follows:
 4    (1) Food, food products, beverages, dietary foods and  health  supple-
 5  ments,  sold  for  human  consumption  but  not  including (i) candy and
 6  confectionery, (ii) fruit drinks which contain less than seventy percent
 7  of natural fruit juice, (iii) soft drinks, sodas and beverages  such  as
 8  are  ordinarily  dispensed  at soda fountains or in connection therewith
 9  (other than coffee, tea and cocoa) and (iv) beer, wine or other alcohol-
10  ic beverages, all of which shall be subject  to  the  retail  sales  and
11  compensating  use taxes, whether or not the item is sold in liquid form.
12  The food and drink excluded from the exemption provided  by  this  para-
13  graph under subparagraphs (i), (ii) and (iii) of this paragraph shall be
14  exempt  under  this  paragraph  when  sold  for [seventy-five cents] ONE
15  DOLLAR AND FIFTY CENTS or less through any vending machine activated  by
16  the use of coin, currency, credit card or debit card. With the exception
17  of  the  provision  in  this  paragraph providing  for an exemption for
18  certain food or drink sold for [seventy-five cents] ONE DOLLAR AND FIFTY
19  CENTS  or  less  through  vending  machines,  nothing  herein  shall  be
20  construed as exempting food or drink from the tax imposed under subdivi-
21  sion (d) of section eleven hundred five OF THIS ARTICLE.
22    S 2. This act shall take effect April 1, 2014.

     EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets
                       [ ] is old law to be omitted.
                                                         LBD11013-01-3