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I N   S E N A T E

February 11, 2014

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Introduced by Sen. SEWARD -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to the sales tax exemption for car wash facilities

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

1     Section 1. Paragraph 3 of subdivision (t) of section 1115 of the tax  
2     law, as amended by chapter 489 of the laws of 2003, is amended to read  
3     as follows:  
4     (3) For purposes of this subdivision, the term "coin-operated"  
5     includes coin-operated, currency-operated [or], token-operated OR OPER-  
6     ATED BY A CREDIT OR DEBIT CARD MACHINE and the term "motor vehicle"  
7     shall mean a motor vehicle as defined in subdivision (f) of section  
8     eleven hundred thirty-two of this article.  
9     S 2. This act shall take effect on the first day of a sales tax quar-  
10    terly period as described in subdivision (b) of section 1136 of the tax  
11    law, occurring at least sixty days after this act shall have become a  
12    law.

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

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