

STATE OF NEW YORK

807

2017-2018 Regular Sessions

IN SENATE

January 4, 2017

Introduced by Sens. FUNKE, YOUNG -- 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 enacting the "New York state sportsmen's weekend act" and creating a limited exemption of the sale of certain firearms, ammunition, archery equipment and hunting supplies from state sales and compensating use taxes and granting municipalities the option to grant such limited exemption

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. This act shall be known and may be cited as the "New York
2 state sportsmen's weekend act".

3 § 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) Firearms, ammunition, archery equipment and hunting supplies
6 during the three-day period each year commencing on the third Friday of
7 August, and ending on the following Monday. For purposes of this para-
8 graph firearms shall mean any pistol, revolver, rifle or shotgun used
9 for the predominant use of hunting, as determined by the commissioner of
10 the department of environmental conservation. Ammunition, archery
11 equipment and hunting supplies shall mean any crossbows, long bows and
12 their respective supplies used for the predominant use of hunting, as
13 determined by the commissioner of the department of environmental
14 conservation. This paragraph shall only apply to pistols or revolvers on
15 the condition that the purchasing individual has obtained the license
16 required to purchase such a firearm, pursuant to section 400.00 of the
17 penal law, prior to the three-day period provided in this paragraph.

18 § 3. Subdivision (b) of section 1107 of the tax law is amended by
19 adding a new clause 12 to read as follows:

20 (12) Except as otherwise provided by law, the exemption on firearms,
21 ammunition, archery equipment and hunting supplies during the three-day

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

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1 period each year commencing on the third Friday of August and ending on
2 the following Monday, provided in paragraph forty-four of subdivision
3 (a) of section eleven hundred fifteen of this article, shall be applica-
4 ble pursuant to a local law, ordinance or resolution adopted by a city
5 subject to the provisions of this section. Such city is empowered to
6 adopt or repeal such a local law, ordinance or resolution. Such adoption
7 or repeal shall also be deemed to amend any local law, ordinance or
8 resolution enacted by such a city imposing taxes pursuant to the author-
9 ity of subdivision (a) of section twelve hundred ten of this chapter.

10 § 4. Paragraph 1 of subdivision (a) of section 1210 of the tax law is
11 amended by adding a new subparagraph (iii) to read as follows:

12 (iii) Any local law, ordinance or resolution enacted by any city,
13 county or school district, imposing the taxes authorized by this subdivi-
14 vision, shall omit the firearms, ammunition, archery equipment and hunt-
15 ing supplies exemption during the three-day period each year commencing
16 on the third Friday of August, and ending on the following Monday, as
17 provided for in paragraph forty-four of subdivision (a) of section elev-
18 en hundred fifteen of this chapter, unless such city, county or school
19 district elects otherwise; provided that if such a city having a popu-
20 lation of one million or more enacts the resolution described in subdivi-
21 vision (q) of this section or repeals such resolution, such repeal or
22 resolution shall also be deemed to amend any local law, ordinance or
23 resolution enacted by such a city imposing such tax pursuant to the
24 authority of this subdivision, whether or not such taxes are suspended
25 at the time such city enacts its resolution pursuant to subdivision (q)
26 of this section or at the time of any such repeal; provided further that
27 any such local law, ordinance or resolution and section eleven hundred
28 seven of this chapter, as deemed to be amended in the event a city of
29 one million or more enacts a resolution pursuant to the authority of
30 subdivision (q) of this section, shall be further amended, as provided
31 in section twelve hundred eighteen of this subpart, so that the
32 firearms, ammunition, archery equipment and hunting supplies exemption
33 during the three-day period each year commencing on the third Friday of
34 August, and ending on the following Monday, in any such local law,
35 ordinance or resolution or in section eleven hundred seven of this chap-
36 ter is the same as the state firearms, ammunition, archery equipment and
37 hunting supplies exemption during the three-day period each year
38 commencing on the third Friday of August, and ending on the following
39 Monday, in paragraph forty-four of subdivision (a) of section eleven
40 hundred fifteen of this chapter.

41 § 5. Subdivision (d) of section 1210 of the tax law, as amended by
42 section 4 of part WW of chapter 60 of the laws of 2016, is amended to
43 read as follows:

44 (d) A local law, ordinance or resolution imposing any tax pursuant to
45 this section, increasing or decreasing the rate of such tax, repealing
46 or suspending such tax, exempting from such tax the energy sources and
47 services described in paragraph three of subdivision (a) or of subdivi-
48 sion (b) of this section or changing the rate of tax imposed on such
49 energy sources and services or providing for the credit or refund
50 described in clause six of subdivision (a) of section eleven hundred
51 nineteen of this chapter, or electing or repealing the exemption for
52 residential solar equipment and electricity in subdivision (ee) of
53 section eleven hundred fifteen of this article, or the exemption for
54 commercial solar equipment and electricity in subdivision (ii) of
55 section eleven hundred fifteen of this article, or electing or repealing
56 the exemption for commercial fuel cell electricity generating systems

1 equipment and electricity generated by such equipment in subdivision
2 (kk) of section eleven hundred fifteen of this article must go into
3 effect only on one of the following dates: March first, June first,
4 September first or December first; provided, that a local law, ordinance
5 or resolution providing for the exemption described in paragraph thirty
6 of subdivision (a) of section eleven hundred fifteen of this chapter or
7 repealing any such exemption or a local law, ordinance or resolution
8 providing for a refund or credit described in subdivision (d) of section
9 eleven hundred nineteen of this chapter or repealing such provision so
10 provided must go into effect only on March first; provided further that
11 a local law, ordinance or resolution providing for the exemption
12 described in paragraph forty-four of subdivision (a) of section eleven
13 hundred fifteen of this chapter or repealing any such exemption so
14 provided and a resolution enacted pursuant to the authority of subdivi-
15 sion (q) of this section provided such exemption or repealing such
16 exemption so provided may go into effect immediately. No such local law,
17 ordinance or resolution shall be effective unless a certified copy of
18 such law, ordinance or resolution is mailed by registered or certified
19 mail to the commissioner at the commissioner's office in Albany at least
20 ninety days prior to the date it is to become effective. However, the
21 commissioner may waive and reduce such ninety-day minimum notice
22 requirement to a mailing of such certified copy by registered or certi-
23 fied mail within a period of not less than thirty days prior to such
24 effective date if the commissioner deems such action to be consistent
25 with the commissioner's duties under section twelve hundred fifty of
26 this article and the commissioner acts by resolution. Where the
27 restriction provided for in section twelve hundred twenty-three of this
28 article as to the effective date of a tax and the notice requirement
29 provided for therein are applicable and have not been waived, the
30 restriction and notice requirement in section twelve hundred twenty-
31 three of this article shall also apply.

32 § 6. Section 1210 of the tax law is amended by adding a new subdivi-
33 sion (q) to read as follows:

34 (q) Notwithstanding any other provision of state or local law, ordi-
35 nance or resolution to the contrary:

36 (1) Any city having a population of one million or more in which the
37 taxes imposed by section eleven hundred seven of this chapter are in
38 effect, acting through its local legislative body, is hereby authorized
39 and empowered to elect to provide the same exemption from such taxes as
40 the firearms, ammunition, archery equipment and hunting supplies
41 exemption during a three-day period each year commencing on the third
42 Friday of August, and ending on the following Monday, from state sales
43 and compensating use taxes described in paragraph forty-four of subdivi-
44 sion (a) of section eleven hundred fifteen of this chapter by enacting a
45 resolution in the form set forth in paragraph two of this subdivision;
46 whereupon, upon compliance with the provisions of subdivisions (d) and
47 (e) of this section, such enactment of such resolution shall be deemed
48 to be an amendment to such section eleven hundred seven and such section
49 eleven hundred seven shall be deemed to incorporate such exemption as if
50 it had been duly enacted by the state legislature and approved by the
51 governor.

52 (2) Form of Resolution: Be it enacted by the (insert proper title of
53 local legislative body) as follows:

54 Section 1. Receipts from sales of and consideration given or
55 contracted to be given for purchases of firearms, ammunition, archery
56 equipment and hunting supplies exempt from state sales and compensating

1 use taxes during a three-day period each year commencing on the third
2 Friday of August and ending on the following Monday, pursuant to para-
3 graph forty-four of subdivision (a) of section eleven hundred fifteen of
4 the tax law shall also be exempt from sales and compensating use taxes
5 imposed in this jurisdiction.

6 Section 2. This resolution shall take effect, (insert the date) and
7 shall apply to sales made and uses occurring on and after that date
8 although made or occurring under a prior contract.

9 § 7. This act shall take effect on the first day of the sales tax
10 quarterly period, as described in subdivision (b) of section 1136 of the
11 tax law, beginning at least 90 days after the date this act shall have
12 become a law and shall apply in accordance with the applicable transi-
13 tional provisions of sections 1106 and 1217 of the tax law; and provided
14 that the commissioner of taxation and finance shall be authorized on and
15 after the date this act shall have become a law to adopt and amend any
16 rules or regulations necessary to implement this act on its effective
17 date.