

STATE OF NEW YORK

2443

2019-2020 Regular Sessions

IN ASSEMBLY

January 22, 2019

Introduced by M. of A. WALLACE -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to allowing a tax exemption with respect to fire extinguishers and fire, heat and carbon monoxide alarms purchased for residential use

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

1 Section 1. The tax law is amended by adding a new section 1124 to read
2 as follows:

3 § 1124. Exemption from tax on the charge of a residential use fire
4 extinguisher, fire alarm, heat alarm or carbon monoxide alarm. A taxpayer
5 shall be allowed an exemption each year for the purchase during the
6 month of October of any fire extinguisher, fire alarm, heat alarm and/or
7 carbon monoxide alarm for residential use. The amount of the exemption
8 shall be equal to the price paid for each item and shall be exempt from
9 the tax imposed by paragraph eight of subdivision (c) of section eleven
10 hundred five of this article.

11 § 2. This act shall take effect on the thirtieth day after it shall
12 have become a law and shall apply to eligible fire extinguishers, fire
13 alarms, heat alarms and carbon monoxide alarms purchased on or after
14 such effective date.

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

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