

STATE OF NEW YORK

8416

2021-2022 Regular Sessions

IN ASSEMBLY

November 8, 2021

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

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

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

1 Section 1. Short title. This act shall be known and may be cited as
2 the "disaster preparedness and emergency planning act".

3 § 2. Section 1210 of the tax law is amended by adding a new subdivi-
4 sion (n) to read as follows:

5 (n) Notwithstanding any other provision of state or local law, ordi-
6 nance or resolution to the contrary:

7 (1) (i) Any county or city imposing sales and compensating use taxes
8 pursuant to the authority of this subpart, acting through its local
9 legislative body is hereby authorized and empowered to elect to provide
10 an exemption from tax on supplies for emergency preparedness by enacting
11 a resolution in the form set forth in paragraph two of this subdivision.

12 (ii) Any city having a population of one million or more in which the
13 taxes imposed by section eleven hundred seven of this chapter are in
14 effect, and any county or city, acting through its local legislative
15 body, is hereby authorized and empowered to elect to provide an
16 exemption from tax on supplies for emergency preparedness by enacting a
17 resolution in the form set forth in paragraph two of this subdivision.

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

20 Section one. Receipts from sales of and consideration given for
21 supplies for emergency preparedness shall be exempt from sales and
22 compensating use taxes imposed in this jurisdiction.

23 Section two. This resolution shall take effect September 1, (insert
24 the year, but not earlier than the year 2022) and shall apply to sales

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

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1 made in accordance with the applicable transitional provisions in
2 sections 1106, 1216 and 1217 of the New York tax law.

3 § 3. The division of homeland security and emergency services, in
4 conjunction with the department of taxation and finance, shall estab-
5 lish, promote, and publish on their respective websites a list of items
6 eligible for the sales and use tax exemption for emergency preparedness
7 supplies, as set forth in subdivision (n) of section 1210 of the tax
8 law. Such list shall be derived from, but not limited to, information
9 published by Federal Emergency Management Agency (FEMA) and the American
10 Red Cross relating to supplies necessary for the preparation of homes
11 and businesses in the event of a natural or man-made emergency.

12 § 4. The division of homeland security and emergency services shall
13 create a 30-second public service announcement, a 60-second public
14 service announcement and generic promotional materials regarding the tax
15 exemption for emergency preparedness supplies. The division shall ensure
16 that such public service announcements and promotional materials are
17 available to municipalities as high-resolution files for download on the
18 division's website for each language required by executive order under
19 language access directives. No less than ninety days before the
20 exemption from tax on supplies for emergency preparedness is to occur,
21 the municipality electing to provide such exemption shall conduct a
22 public awareness campaign to inform residents of such tax exemption.

23 § 5. This act shall take effect immediately and shall apply to sales
24 made and uses occurring for the time periods set forth in subdivision
25 (n) of section 1210 of the tax law, as added by section two of this act,
26 commencing in the year 2022 and thereafter; provided, however, the
27 provisions required by section three of this act shall be completed by
28 October 1, 2022.