S T A T E O F N E W Y O R K

1774

2009-2010 Regular Sessions

I N A S S E M B L Y

January 12, 2009

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

AN ACT to amend the tax law, in relation to classifying items installed in the construction of a self-storage facility as capital improvements for sales and use tax purposes

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

Section 1. Paragraph 9 of subdivision (b) of section 1101 of the tax law is amended by adding a new subparagraph (iv) to read as follows:

(IV) NOTWITHSTANDING THE PROVISIONS OF SUBPARAGRAPH (I) OF THIS PARAGRAPH, PARTITIONS, SIDE PANELS, GATES, DOORS, DOOR FRAMES AND OTHER FIXTURES INSTALLED IN NEW CONSTRUCTION OF A SELF-STORAGE FACILITY OR IN A NEW ADDITION TO OR A TOTAL RECONSTRUCTION OF AN EXISTING SELF-STORAGE FACILITY SHALL CONSTITUTE AN ADDITION OR CAPITAL IMPROVEMENT TO REAL PROPERTY, PROPERTY OR LAND.

S 2. This act shall take effect immediately and shall apply to all open periods as well as all periods beginning before the effective date of this act for which a notice of determination has been issued but with respect to which no final determination or final decision has been made.

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

LBD04183-01-9