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

4764

2009-2010 Regular Sessions

I N A S S E M B L Y

February 6, 2009

Introduced by M. of A. MORELLE, SCHIMMINGER, COOK -- Multi-Sponsored by -- M. of A. DESTITO, McENENY, PHEFFER, J. RIVERA, TOWNS -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to a sales tax exemption for printed promotional materials

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

Section 1. Paragraph 4 of subdivision (n) of section 1115 of the tax law, as added by chapter 309 of the laws of 1996, is amended to read as follows:

(4) Notwithstanding any contrary provisions of paragraph one of this subdivision, promotional materials which are printed materials and promotional materials upon which services described in paragraph two of subdivision (c) of section eleven hundred five OF THIS ARTICLE have been directly performed shall be exempt from tax under this article where the purchaser of such promotional materials mails or ships such promotional materials, or causes such promotional materials to be mailed or shipped, to its customers or prospective customers, without charge to such customers or prospective customers, by means of a common carrier, United States postal service, A BROCHURE DISTRIBUTION COMPANY, THROUGH TRADE SHOW DISTRIBUTION, or like delivery service OR IF SUCH PROMOTIONAL MATERIALS ARE DISTRIBUTED DIRECTLY TO THE CONSUMER.

S 2. This act shall take effect immediately.

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

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