

7679

2009-2010 Regular Sessions

I N A S S E M B L Y

April 21, 2009

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

AN ACT to amend the tax law, in relation to the sale of food and beverages through vending machines

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

1 Section 1. Paragraph 1 of subdivision (a) of section 1115 of the tax  
2 law, as amended by section 1 of part O of chapter 63 of the laws of  
3 2000, is amended to read as follows:  
4 (1) Food, food products, beverages, dietary foods and health supple-  
5 ments, sold for human consumption but not including (i) candy and  
6 confectionery, (ii) fruit drinks which contain less than seventy percent  
7 of natural fruit juice, (iii) soft drinks, sodas and beverages such as  
8 are ordinarily dispensed at soda fountains or in connection therewith  
9 (other than coffee, tea and cocoa) and (iv) beer, wine or other alcohol-  
10 ic beverages, all of which shall be subject to the retail sales and  
11 compensating use taxes, whether or not the item is sold in liquid form.  
12 The food and drink excluded from the exemption provided by this para-  
13 graph under subparagraphs (i), (ii) and (iii) of this paragraph shall be  
14 exempt under this paragraph when sold for [seventy-five] ONE DOLLAR AND  
15 FIFTY cents or less through any vending machine activated by the use of  
16 coin, currency, credit card or debit card. With the exception of the  
17 provision in this paragraph providing for an exemption for certain food  
18 or drink sold for [seventy-five] ONE DOLLAR AND FIFTY cents or less  
19 through vending machines, nothing herein shall be construed as exempting  
20 food or drink from the tax imposed under subdivision (d) of section  
21 eleven hundred five OF THIS ARTICLE.  
22 S 2. This act shall take effect January 1, 2010.

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

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