

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

7679--A

2009-2010 Regular Sessions

I N A S S E M B L Y

April 21, 2009

Introduced by M. of A. MAGEE, STIRPE, KOON -- Multi-Sponsored by -- M. of A. AMEDORE, CHRISTENSEN, McENENY -- read once and referred to the Committee on Ways and Means -- recommitted to the Committee on Ways and Means in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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 0 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 cents] ONE
15 DOLLAR or less through any vending machine activated by the use of coin,
16 currency, credit card or debit card. With the exception of the provision
17 in this paragraph providing for an exemption for certain food or drink
18 sold for [seventy-five cents] ONE DOLLAR or less through vending
19 machines, nothing herein shall be construed as exempting food or drink
20 from the tax imposed under subdivision (d) of section eleven hundred
21 five OF THIS ARTICLE.

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

LBD10648-03-0

1 S 2. Paragraph 1 of subdivision (a) of section 1115 of the tax law, as
2 amended by section one of this act, is amended to read as follows:
3 (1) Food, food products, beverages, dietary foods and health supple-
4 ments, sold for human consumption but not including (i) candy and
5 confectionery, (ii) fruit drinks which contain less than seventy percent
6 of natural fruit juice, (iii) soft drinks, sodas and beverages such as
7 are ordinarily dispensed at soda fountains or in connection therewith
8 (other than coffee, tea and cocoa) and (iv) beer, wine or other alcohol-
9 ic beverages, all of which shall be subject to the retail sales and
10 compensating use taxes, whether or not the item is sold in liquid form.
11 The food and drink excluded from the exemption provided by this para-
12 graph under subparagraphs (i), (ii) and (iii) of this paragraph shall be
13 exempt under this paragraph when sold for one dollar AND FIFTY CENTS or
14 less through any vending machine activated by the use of coin, currency,
15 credit card or debit card. With the exception of the provision in this
16 paragraph providing for an exemption for certain food or drink sold for
17 one dollar AND FIFTY CENTS or less through vending machines, nothing
18 herein shall be construed as exempting food or drink from the tax
19 imposed under subdivision (d) of section eleven hundred five of this
20 article.
21 S 3. This act shall take effect June 1, 2011, except that section two
22 of this act shall take effect December 1, 2011.