

783

2009-2010 Regular Sessions

I N A S S E M B L Y

(PREFILED)

January 7, 2009

Introduced by M. of A. BING, CUSICK, SCHIMMINGER, PHEFFER, GREENE,
GUNTHER, JAFFEE, MAISEL, MILLMAN, GOTTFRIED, BROOK-KRASNY -- Multi-
Sponsored by -- M. of A. CHRISTENSEN, CONTE, DIAZ, HYER-SPENCER, KOON,
MCENENY, PEOPLES, N. RIVERA, SWEENEY, WEISENBERG -- read once and
referred to the Committee on Governmental Operations

AN ACT in relation to establishing the emergency preparedness month act
and to amend the tax law, in relation to exempting prefabricated
go-bags and individual emergency preparedness items

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

1 Section 1. Short title. This act shall be known as the "emergency
2 preparedness month act".
3 S 2. Legislative findings. The legislature hereby finds and declares
4 that citizens of the state of New York are not properly equipped with
5 the requisite supplies needed in the event of a disaster or other emer-
6 gency. The legislature further declares that the impacts of disasters
7 are mitigated when individuals have the proper emergency preparedness
8 supplies they need to be self sufficient during a disaster, and those
9 individuals are less likely to require state and local assistance during
10 a disaster or other emergency.
11 The legislature further declares that a tax free period for certain
12 emergency preparedness items and prefabricated go-bags shall provide the
13 needed incentive for individuals to purchase proper supplies and equip-
14 ment to be used in the event of a disaster or other emergency.
15 Therefore, the legislature declares the month of September to be emer-
16 gency preparedness month in the state of New York.
17 S 3. Section 1115 of the tax law is amended by adding two new subdivi-
18 sions (gg) and (hh) to read as follows:
19 (GG) (1) RECEIPTS FROM THE RETAIL SALE OF PREFABRICATED GO-BAGS SHALL
20 BE EXEMPT FROM TAXES IMPOSED BY THIS ARTICLE FROM SEPTEMBER FIRST, TWO

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

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1 THOUSAND NINE TO SEPTEMBER THIRTIETH, TWO THOUSAND NINE. PROVIDED,
2 HOWEVER, NO EXEMPTION SHALL EXIST UNDER THIS PARAGRAPH IF SUCH PREFABRI-
3 CATED GO-BAGS WERE PURCHASED AT ANY ENTERTAINMENT LOCATIONS, THEME
4 PARKS, TOY STORES, CONVENTION CENTERS, SPORTING ARENAS, STADIUMS, OR
5 OTHER TOURIST ATTRACTIONS.

6 (2) FOR PURPOSES OF THIS SUBDIVISION, "PREFABRICATED GO-BAG" SHALL
7 MEAN ANY STURDY AND EASILY ACCESSIBLE BAG OR OTHER SIMILAR CONTAINER,
8 WHICH MAY BE EASILY TRANSPORTED, CONTAINING AT A MINIMUM, THE FOLLOWING
9 ITEMS:

10 (A) A WHISTLE;

11 (B) A NATIONAL INSTITUTE FOR SAFETY AND HEALTH CERTIFIED N95 ("NIOOSH-
12 N95") BREATHING MASK;

13 (C) A NON-COMBUSTIBLE LIGHT SOURCE; AND

14 (D) A FIRST AID KIT, MEETING OR EXCEEDING THE MINIMUM STANDARDS SET
15 FORTH BY THE UNITED STATES DEPARTMENT OF LABOR OCCUPATIONAL SAFETY AND
16 HEALTH ADMINISTRATION IN ITS APPENDIX TO 29 C.F.R. SECTION 1910.151
17 REFERRING TO THE AMERICAN NATIONAL STANDARDS INSTITUTE STANDARD.

18 (3) THE EXEMPTIONS PROVIDED IN PARAGRAPH ONE OF THIS SUBDIVISION SHALL
19 NOT APPLY TO PREFABRICATED GO-BAGS CONTAINING CANDLES, MATCHES OR
20 COMBUSTIBLE FUELS, OR WHICH EXCEED SEVENTY-FIVE DOLLARS.

21 (HH) (1) RECEIPTS FROM THE RETAIL SALE OF INDIVIDUAL EMERGENCY
22 PREPAREDNESS ITEMS SHALL BE EXEMPT FROM TAXES IMPOSED BY THIS ARTICLE
23 FROM SEPTEMBER FIRST, TWO THOUSAND NINE THROUGH SEPTEMBER ELEVENTH, TWO
24 THOUSAND NINE. PROVIDED, HOWEVER, NO EXEMPTION SHALL EXIST UNDER THIS
25 PARAGRAPH IF SUCH INDIVIDUAL EMERGENCY PREPAREDNESS ITEMS WERE PURCHASED
26 AT ANY ENTERTAINMENT LOCATIONS, THEME PARKS, TOY STORES, CONVENTION
27 CENTERS, SPORTING ARENAS, STADIUMS, OR OTHER TOURIST ATTRACTIONS.

28 (2) INDIVIDUAL EMERGENCY PREPAREDNESS ITEMS SHALL INCLUDE:

29 (A) FIRST AID KITS MEETING OR EXCEEDING THE MINIMUM STANDARDS SET
30 FORTH BY THE UNITED STATES DEPARTMENT OF LABOR OCCUPATIONAL SAFETY
31 HEALTH ADMINISTRATION IN ITS APPENDIX TO 29 C.F.R. SECTION 1910.151,
32 PROVIDED THE KIT DOES NOT EXCEED THIRTY DOLLARS;

33 (B) PET CARRIERS NOT EXCEEDING FIFTY DOLLARS;

34 (C) WATERPROOF BAGS OR CONTAINERS FOR DOCUMENTS NOT EXCEEDING TEN
35 DOLLARS;

36 (D) WHISTLES NOT EXCEEDING FIVE DOLLARS;

37 (E) NATIONAL INSTITUTE FOR SAFETY AND HEALTH CERTIFIED N95
38 ("NIOOSH-N95") BREATHING MASKS NOT EXCEEDING THIRTY DOLLARS;

39 (F) NON-COMBUSTIBLE LIGHT SOURCES INCLUDING FLASHLIGHTS AND ANY OTHER
40 PORTABLE SELF-POWERED LIGHT SOURCES NOT EXCEEDING THIRTY DOLLARS;

41 (G) CARBON MONOXIDE DETECTORS NOT EXCEEDING SEVENTY DOLLARS;

42 (H) FIRE ALARMS NOT EXCEEDING TWENTY DOLLARS;

43 (I) FIRE EXTINGUISHERS, SPECIFICALLY DESIGNED TO EXTINGUISH CLASS A,
44 B, OR C FIRES, OR ANY COMBINATION OF A, B, AND C FIRES, NOT EXCEEDING
45 SIXTY DOLLARS;

46 (J) FIVE GALLON FUEL CONTAINERS NOT EXCEEDING TWENTY DOLLARS;

47 (K) CELL PHONE BATTERIES NOT EXCEEDING SIXTY DOLLARS;

48 (L) CELL PHONE BATTERY CHARGERS NOT EXCEEDING FORTY DOLLARS;

49 (M) NON-ELECTRIC CAN OPENERS NOT EXCEEDING TEN DOLLARS;

50 (N) NON-ELECTRIC FOOD STORAGE COOLERS AND ICE CHESTS NOT EXCEEDING
51 THIRTY DOLLARS;

52 (O) WATER PURIFICATION KITS NOT EXCEEDING TWENTY DOLLARS;

53 (P) REUSABLE ICE NOT EXCEEDING TEN DOLLARS;

54 (Q) PORTABLE BATTERY, SOLAR OR HAND CRANKED RADIOS, INCLUDING TWO-WAY
55 AND WEATHER BAND RADIOS, NOT EXCEEDING SEVENTY-FIVE DOLLARS;

1 (R) PORTABLE GENERATORS USED TO PROVIDE LIGHT OR COMMUNICATIONS OR
2 PRESERVE FOOD IN THE EVENT OF A POWER OUTAGE NOT EXCEEDING ONE THOUSAND
3 DOLLARS;
4 (S) STORM OR SHUTTER DEVICES INCLUDING MATERIALS AND PRODUCTS MANUFAC-
5 TURED, RATED AND MARKETING SPECIFICALLY FOR THE PURPOSE OF PREVENTING
6 WINDOW DAMAGE FROM STORMS NOT EXCEEDING TWO HUNDRED DOLLARS;
7 (T) TARPAULIN OR OTHER FLEXIBLE WATERPROOF SHEETING NOT EXCEEDING
8 FIFTY DOLLARS;
9 (U) MULTI-LAYERED BARRIER SHEETING, DESIGNED TO PROTECT AGAINST
10 AIRBORNE AGENTS, TESTED IN ACCORDANCE WITH THE UNITED STATES MILITARY
11 STANDARD TWO HUNDRED EIGHTY-TWO NOT EXCEEDING SIXTY DOLLARS;
12 (V) DUCT TAPE NOT EXCEEDING TEN DOLLARS;
13 (W) SNOW SHOVELS NOT EXCEEDING FORTY DOLLARS;
14 (X) ROCK SALT AND/OR SAND INTENDED FOR SNOW AND ICE CONTROL NOT
15 EXCEEDING TEN DOLLARS;
16 (Y) ANY PACKAGE OF AAA-CELL, AA-CELL, C-CELL, D-CELL, 6-VOLT OR 9-VOLT
17 BATTERIES, EXCLUDING AUTOMOBILE OR BOAT BATTERIES, NOT EXCEEDING TWENTY
18 DOLLARS; OR
19 (Z) ANY SINGLE PACKAGE CONSISTING OF TWO OR MORE OF THE QUALIFIED
20 INDIVIDUAL EMERGENCY PREPAREDNESS ITEMS LISTED IN SUBPARAGRAPHS (A)
21 THROUGH (Y) OF THIS PARAGRAPH, OR OTHER TAX EXEMPT ITEMS, NOT EXCEEDING
22 SEVENTY-FIVE DOLLARS.
23 S 4. This act shall take effect immediately.