

2417

2009-2010 Regular Sessions

I N S E N A T E

February 19, 2009

Introduced by Sen. YOUNG -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to exempting domestic and imported game animals harvested at a game hunting preserve from the sales and compensating use tax

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 or less  
15 through any vending machine activated by the use of coin, currency,  
16 credit card or debit card. With the exception of the provision in this  
17 paragraph providing for an exemption for certain food or drink sold for  
18 seventy-five cents or less through vending machines, nothing herein  
19 shall be construed as exempting food or drink from the tax imposed under  
20 subdivision (d) of section eleven hundred five. FOR PURPOSES OF THIS  
21 PARAGRAPH, DOMESTIC AND IMPORTED ANIMALS, WHEN HARVESTED AT A GAME HUNT-  
22 ING PRESERVE, SHALL BE CONSIDERED FOOD OR FOOD PRODUCTS SOLD FOR HUMAN  
23 CONSUMPTION.

24 S 2. This act shall take effect September 1, 2009, and shall apply to  
25 sales made, services rendered and uses occurring on and after such date.

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

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