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

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I N S E N A T E

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Introduced by Sens. RANZENHOFER, O. JOHNSON, LARKIN, VOLKER, 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 providing a tax exemption for commercial horse boarding services

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

Section 1. Section 1115 of the tax law is amended by adding a new subdivision (gg) to read as follows:

(GG) RECEIPTS FROM THE SALE OF COMMERCIAL HORSE BOARDING SERVICES PROVIDED BY A COMMERCIAL HORSE BOARDING OPERATION SHALL BE EXEMPT FROM TAXES IMPOSED UNDER THIS ARTICLE. FOR PURPOSES OF THIS SUBDIVISION:

(1) "COMMERCIAL HORSE BOARDING OPERATION" SHALL HAVE THE SAME MEANING AS SUCH TERM HAS IN SUBDIVISION THIRTEEN OF SECTION THREE HUNDRED ONE OF THE AGRICULTURE AND MARKETS LAW;

(2) "COMMERCIAL HORSE BOARDING SERVICES" SHALL INCLUDE, BUT NOT BE LIMITED TO, THE FEED AS WELL AS THE ACTS OF FEEDING, WATERING, BOARDING, GROOMING, EXERCISING, NURSING CARE, SPRAYING, WORMING, HOLDING FOR FARRIER OR VETERINARIAN CARE AND CLEANING OF STALLS OF HORSES.

S 2. This act shall take effect on the first of April next succeeding the date on which it shall have become a law.

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

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