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

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2009-2010 Regular Sessions

I N S E N A T E

March 13, 2009

Introduced by Sens. FLANAGAN, O. JOHNSON, VOLKER -- 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 coin-operated tire inflation equipment from sales and use taxes

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

Section 1. Paragraph 3 of subdivision (t) of section 1115 of the tax law is renumbered paragraph 4 and a new paragraph 3 is added to read as follows:

(3) RECEIPTS FROM EVERY SALE, EXCEPT FOR RESALE, OF THE SERVICE OF INFLATING OF TIRES AND OTHER INFLATABLE TANGIBLE PERSONAL PROPERTY AND CONSIDERATION GIVEN OR CONTRACTED TO BE GIVEN FOR SUCH SERVICE, WHERE THE PURCHASER OR USER OF THE SERVICE INFLATES THE TIRES OR OTHER SUCH TANGIBLE PERSONAL PROPERTY AT THE FACILITY WHERE THE AIR STAND OR TIRE INFLATION EQUIPMENT IS LOCATED, BY MEANS EXCLUSIVELY OF COIN-OPERATED EQUIPMENT AND NEITHER THE VENDOR OPERATING THE FACILITY NOR ANY EMPLOYEE OF THE VENDOR ASSISTS THE PURCHASER IN INFLATING THE TIRES OR OTHER PROPERTY, SHALL BE EXEMPT FROM TAX UNDER THIS ARTICLE, TO THE EXTENT OF THE AMOUNT OF MONEY OR VALUE, IN MONEY, OF TOKENS DEPOSITED IN SUCH COIN-OPERATED EQUIPMENT BY THE PURCHASER OF THE SERVICE.

S 2. This act shall take effect on the first day of the sales tax quarterly period, as described in subdivision (b) of section 1136 of the tax law, next commencing at least sixty days after this act shall have become a law and shall apply to services rendered on or after such date in accordance with the applicable transitional provisions in sections 1106 and 1217 of the tax law; provided, further, that the commissioner of taxation and finance shall be authorized on and after the date this act shall have become a law to adopt and amend any rules or regulations and issue any procedure, forms or instructions necessary to implement this act on its effective date.

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

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