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

January 21, 2010

Introduced by Sen. MONSERRATE -- 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 certain food sales to senior citizens from sales tax

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

Section 1. Paragraph (ii) of subdivision (d) of section 1105 of the tax law is amended by adding a new subparagraph (C) to read as follows:

(C) FOOD OR DRINK SOLD IN REDUCED PORTIONS AND AT REDUCED COST TO A PERSON SIXTY-FIVE YEARS OF AGE OR OVER AT A RESTAURANT, CAFETERIA OR OTHER ESTABLISHMENT IN THIS STATE.

S 2. This act shall take effect on the first of January 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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