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

719

2009-2010 Regular Sessions

I N S E N A T E

January 14, 2009

Introduced by Sens. C. JOHNSON, DIAZ, MONTGOMERY, ONORATO, SAMPSON -- read twice and ordered printed, and when printed to be committed to the Committee on Energy and Telecommunications

AN ACT to amend the tax law, in relation to authorizing the county of Nassau to elect to be exempt from certain taxes related to motor fuel and diesel motor fuel

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

Section 1. The tax law is amended by adding a new section 1115-a to read as follows:

S 1115-A. COUNTY OF NASSAU OPTIONAL EXEMPTION FROM SALES AND USE TAXES. NOTWITHSTANDING ANY OTHER PROVISION OF LAW TO THE CONTRARY, THE COUNTY OF NASSAU MAY ELECT BY LOCAL LAW, FOR A PERIOD OF TIME TO BE ESTABLISHED BY SUCH COUNTY, FOR RECEIPTS FOR MOTOR FUEL AND DIESEL MOTOR FUEL TO BE EXEMPT FROM THE TAX ON RETAIL SALES IMPOSED UNDER SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIVE OF THIS ARTICLE AND THE COMPENSATING USE TAX IMPOSED UNDER SECTION ELEVEN HUNDRED TEN OF THIS ARTICLE.

S 2. This act shall take effect immediately; provided that the Nassau county legislature shall notify the legislative bill drafting commission upon adopting a local law as authorized by section 1115-a of the tax law, as added by section one of this act, in order that such commission may maintain an accurate and timely effective data base of the official text of the laws of the state of New York in furtherance of effecting the provisions of section 44 of the legislative law and section 70-b of the public officers law.

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

LBD05833-01-9