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

2423

2009-2010 Regular Sessions

I N A S S E M B L Y

January 15, 2009

Introduced by M. of A. O'DONNELL, MILLMAN, JOHN, ENGLEBRIGHT, COLTON, ALFANO, WALKER -- Multi-Sponsored by -- M. of A. BARRA, COOK, HOOPER, N. RIVERA, ROBINSON, SEMINERIO, SWEENEY -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to exempting certain senior citizens from the sales tax on telephone service

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

Section 1. Subparagraph (B) of paragraph 1 of subdivision (b) of section 1105 of the tax law, as amended by section 9 of part S of chapter 85 of the laws of 2002, is amended to read as follows:

(B) telephony and telegraphy and telephone and telegraph service of whatever nature except interstate and international telephony and telegraphy and telephone and telegraph service and except any telecommunications service the receipts from the sale of which are subject to tax under paragraph two of this subdivision, PROVIDED, HOWEVER, THE TAX IMPOSED BY THIS SUBPARAGRAPH SHALL NOT APPLY TO A PERSON SIXTY-TWO YEARS OF AGE OR OLDER IF THE COMBINED INCOME OF ALL MEMBERS OF THE HOUSEHOLD FOR THE INCOME TAX YEAR IMMEDIATELY PRECEDING THE DATE OF MAKING APPLICATION DOES NOT EXCEED TWENTY-FOUR THOUSAND DOLLARS, PROVIDED THAT WHEN THE HEAD OF THE HOUSEHOLD RETIRES BEFORE THE COMMENCEMENT OF SUCH YEAR AND THE DATE OF FILING THE APPLICATION, THE INCOME FOR SUCH YEAR MAY BE ADJUSTED BY EXCLUDING SALARY OR EARNINGS AND PROJECTING HIS OR HER RETIREMENT INCOME OVER THE ENTIRE PERIOD OF SUCH YEAR;

S 2. This act shall take effect on the one hundred eightieth day after it shall have become a law; provided, however, that effective immediately, the addition, amendment and/or repeal of any rule or regulation necessary for the implementation of this act on its effective date is authorized and directed to be made and completed on or before such effective date.

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

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