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

2411

2009-2010 Regular Sessions

I N S E N A T E

February 19, 2009

Introduced by Sen. O. JOHNSON -- 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 containers, compactors and portable toilets sold to persons performing waste removal or portable toilet service from sales and compensating use taxes

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

Section 1. Subdivision (ee) of section 1115 of the tax law, as added by section 1 of part C of chapter 2 of the laws of 2005, is relettered subdivision (gg) and a new subdivision (hh) is added to read as follows:

(HH) (1) RECEIPTS FROM EVERY SALE OF COMPACTORS, CONTAINERS AND PORTABLE TOILETS TO AND THE USE BY PERSONS PERFORMING WASTE REMOVAL OR PORTABLE TOILET SERVICES SHALL BE EXEMPT FROM SALES AND COMPENSATING USE TAXES IMPOSED BY THIS ARTICLE.

(2) FOR THE PURPOSES OF THIS SUBDIVISION, "COMPACTORS" AND "CONTAINERS" SHALL MEAN RECEPTACLES USED FOR HOLDING AND/OR COMPACTING WASTE, REFUSE, SLUDGE, COMPOST OR RECYCLABLE GOODS, AND SHALL INCLUDE CARTS, BINS, BAGS AND OTHER TYPES OF CONTAINERS AND COMPACTORS.

S 2. This act shall take effect September 1, 2010; provided, however, that the amendment to subdivision (gg) of section 1115 of the tax law made by section one of this act shall not affect the repeal of such subdivision and shall be deemed to be repealed therewith.

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

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