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

8471

I N S E N A T E

August 11, 2010

Introduced by Sen. LANZA -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT to amend the tax law, in relation to prohibiting the taxation of food and food products sold for human consumption

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 33 to read as follows:

S 33. TAXATION OF FOOD; PROHIBITED. 1. FOR THE PURPOSES OF THIS SECTION, "FOOD" SHALL MEAN AND INCLUDE ALL ARTICLES OF FOOD, DRINK OR CONDIMENT, WHETHER SIMPLE, MIXED OR COMPOUND, USED OR INTENDED FOR CONSUMPTION BY HUMANS, AND SHALL ALSO INCLUDE ALL SUBSTANCES OR INGREDIENTS ADDED TO OR WHICH CONSTITUTE A PORTION OF A FOOD.

2. NOTWITHSTANDING ANY PROVISION OF LAW TO THE CONTRARY, NO FOOD SHALL BE SUBJECT TO ANY FORM OF TAXATION BY THE STATE OR ANY POLITICAL SUBDIVISION THEREOF.

3. THE PROVISIONS OF THIS SECTION SHALL NOT APPLY TO ANY FOOD THAT IS SOLD OR PROCESSED FOR ON-PREMISES CONSUMPTION.

4. THE PROVISIONS OF THIS SECTION SHALL NOT APPLY TO ANY ALCOHOLIC BEVERAGE, AS DEFINED BY SUBDIVISION ONE OF SECTION THREE OF THE ALCOHOLIC BEVERAGE CONTROL LAW.

S 2. This act shall take effect immediately.

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

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