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

10246

I N A S S E M B L Y

May 16, 2012

Introduced by M. of A. KATZ -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to authorizing the county of Putnam to exempt from county sales and compensating use taxes all taxable goods and services, except automotive fuel and motor vehicles, during the period commencing on August tenth and ending on August twentieth, two thousand twelve

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

Section 1. Section 1210 of the tax law is amended by adding a new subdivision (p) to read as follows:

(P) NOTWITHSTANDING ANY OTHER PROVISION OF STATE OR LOCAL LAW, ORDINANCE OR RESOLUTION TO THE CONTRARY:

(1) THE COUNTY OF PUTNAM, ACTING THROUGH ITS COUNTY LEGISLATURE, IS HEREBY AUTHORIZED AND EMPOWERED TO ELECT TO EXEMPT FROM ALL TAXES IMPOSED IN SUCH COUNTY PURSUANT TO THIS SECTION ALL GOODS AND SERVICES, EXCEPT MOTOR VEHICLES AND AUTOMOTIVE FUEL, AS DEFINED IN CLAUSE (A) OF SUBPARAGRAPH (II) OF PARAGRAPH FOUR OF SUBDIVISION (B) OF SECTION ELEVEN HUNDRED ONE OF THIS CHAPTER, DURING THE PERIOD COMMENCING ON AUGUST TENTH AND ENDING ON AUGUST TWENTIETH, TWO THOUSAND TWELVE, BY ENACTING A RESOLUTION IN THE FORM SET FORTH IN PARAGRAPH TWO OF THIS SUBDIVISION.

(2) FORM OF RESOLUTION: BE IT ENACTED BY THE PUTNAM COUNTY LEGISLATURE AS FOLLOWS:

SECTION ONE. RECEIPTS FROM SALES OF AND CONSIDERATION GIVEN OR CONTRACTED TO BE GIVEN FOR ALL GOODS AND SERVICES, EXCEPT MOTOR VEHICLES AND AUTOMOTIVE FUEL, SHALL BE EXEMPT FROM SALES AND COMPENSATING USE TAXES IMPOSED BY THE COUNTY OF PUTNAM.

SECTION TWO. THIS RESOLUTION SHALL TAKE EFFECT AUGUST 10, 2012 AND SHALL EXPIRE ON AUGUST 20, 2012, AND SHALL APPLY TO SALES MADE, SERVICES RENDERED AND USES OCCURRING DURING SUCH PERIOD OF TIME IN ACCORDANCE WITH THE APPLICABLE TRANSITIONAL PROVISIONS IN SECTIONS 1106, 1216 AND 1217 OF THE NEW YORK TAX 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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