

1325

2011-2012 Regular Sessions

I N A S S E M B L Y

(PREFILED)

January 5, 2011

Introduced by M. of A. ORTIZ, PEOPLES-STOKES, BOYLAND, SCHROEDER, JAFFEE
-- Multi-Sponsored by -- M. of A. BROOK-KRASNY, MAISEL, MAYERSOHN,
SWEENEY, TOWNS, WEISENBERG -- read once and referred to the Committee
on Ways and Means

AN ACT to amend the tax law, in relation to exempting medical equipment
and supplies purchased by a health care facility located in an empire
zone from the sales and compensating use tax

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

1 Section 1. Subdivision (a) of section 1115 of the tax law is amended
2 by adding a new paragraph 44 to read as follows:
3 (44) (I) MEDICAL EQUIPMENT AND MEDICAL SUPPLIES PURCHASED FOR USE BY
4 HEALTH CARE FACILITIES THAT SERVE UNINSURED PATIENTS LOCATED IN AN AREA
5 DESIGNATED AS AN EMPIRE ZONE PURSUANT TO ARTICLE EIGHTEEN-B OF THE
6 GENERAL MUNICIPAL LAW. SUCH EXEMPTION SHALL APPLY TO THE FIRST FIVE
7 HUNDRED THOUSAND DOLLARS OF MEDICAL EQUIPMENT AND MEDICAL SUPPLIES
8 PURCHASED BY THE TAXPAYER.
9 (II) FOR PURPOSES OF THIS SUBDIVISION, THE FOLLOWING TERMS SHALL HAVE
10 THE FOLLOWING MEANINGS:
11 (A) "MEDICAL EQUIPMENT" SHALL MEAN DURABLE MEDICAL EQUIPMENT THAT CAN
12 BE USED REPEATEDLY AND THAT SERVES A MEDICAL PURPOSE IN THE DIAGNOSIS,
13 TREATMENT OR CARE OF AN INDIVIDUAL;
14 (B) "MEDICAL SUPPLIES" SHALL MEAN ITEMS THAT ARE CONSUMABLE, EXPENDA-
15 BLE, DISPOSABLE OR NONDURABLE, AND THAT SERVE A MEDICAL PURPOSE IN THE
16 DIAGNOSIS, TREATMENT OR CARE OF AN INDIVIDUAL; AND
17 (C) "HEALTH CARE FACILITY" SHALL MEAN A HOSPITAL AS DEFINED IN ARTICLE
18 TWENTY-EIGHT OF THE PUBLIC HEALTH LAW.
19 S 2. This act shall take effect on the first day of a sales tax quar-
20 terly period, as described in subdivision (b) of section 1136 of the tax
21 law, next commencing at least sixty days after this act shall have

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

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1 become law and shall apply in accordance with the applicable transi-
2 tional provisions of sections 1106 and 1217 of the tax law; provided,
3 further, that the commissioner of taxation and finance shall be author-
4 ized on and after the date this act shall have become a law to take
5 steps necessary to implement the provisions of this act on its effective
6 date.