

2523

2011-2012 Regular Sessions

I N A S S E M B L Y

January 19, 2011

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

AN ACT to amend the tax law, in relation to providing a tax exemption
for commercial horse boarding services

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

1 Section 1. Section 1115 of the tax law is amended by adding a new
2 subdivision (gg) to read as follows:
3 (GG) RECEIPTS FROM THE SALE OF COMMERCIAL HORSE BOARDING SERVICES
4 PROVIDED BY A COMMERCIAL HORSE BOARDING OPERATION SHALL BE EXEMPT FROM
5 TAXES IMPOSED UNDER THIS ARTICLE. FOR PURPOSES OF THIS SUBDIVISION:
6 (1) "COMMERCIAL HORSE BOARDING OPERATION" SHALL HAVE THE SAME MEANING
7 AS SUCH TERM HAS IN SUBDIVISION THIRTEEN OF SECTION THREE HUNDRED ONE OF
8 THE AGRICULTURE AND MARKETS LAW;
9 (2) "COMMERCIAL HORSE BOARDING SERVICES" SHALL INCLUDE, BUT NOT BE
10 LIMITED TO, THE FEED AS WELL AS THE ACTS OF FEEDING, WATERING, BOARDING,
11 GROOMING, EXERCISING, NURSING CARE, SPRAYING, WORMING, HOLDING FOR
12 FARRIER OR VETERINARIAN CARE AND CLEANING OF STALLS OF HORSES.
13 S 2. This act shall take effect on the first of April next succeeding
14 the date on which it shall have become a law.

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

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