

2763

2011-2012 Regular Sessions

I N A S S E M B L Y

January 20, 2011

Introduced by M. of A. PRETLOW -- Multi-Sponsored by -- M. of A. CLARK,
COOK, GABRYSZAK, MORELLE, PERRY, WRIGHT -- read once and referred to
the Committee on Ways and Means

AN ACT to amend the tax law, in relation to reduced sales tax on vehi-
cles manufactured in the United States

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

1 Section 1. The tax law is amended by adding a new section 1105-D to
2 read as follows:
3 S 1105-D. REDUCED SALES TAX ON CERTAIN MOTOR VEHICLES. (A) THE TAX
4 IMPOSED BY SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIVE OF THIS PART
5 SHALL BE REDUCED BY ONE PERCENT WHEN BEING IMPOSED UPON MOTOR VEHICLES
6 MANUFACTURED IN THE UNITED STATES OF AMERICA.
7 (B) FOR PURPOSES OF THIS SECTION, THE TERM MOTOR VEHICLE SHALL MEAN A
8 VEHICLE AS DEFINED IN SECTION ONE HUNDRED TWENTY-FIVE OF THE VEHICLE AND
9 TRAFFIC LAW.
10 (C) THE COMMISSIONER SHALL OBTAIN YEARLY FROM THE COMMISSIONER OF
11 MOTOR VEHICLES A LIST OF VEHICLES MANUFACTURED IN THE UNITED STATES OF
12 AMERICA.
13 S 2. This act shall take effect on the one hundred eightieth day after
14 it shall have become a law.

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

LBD02593-01-1