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

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2011-2012 Regular Sessions

I N A S S E M B L Y

February 14, 2011

Introduced by M. of A. BARCLAY, FINCH, BURLING, OAKS, KOLB, McKEVITT, RAIA, McDONOUGH -- Multi-Sponsored by -- M. of A. DUPREY, HAWLEY, MOLINARO, RABBITT, TEDISCO, THIELE, TOBACCO -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to exemption of registration of certain motor vehicles from sales and use tax

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

Section 1. Subdivision (a) of section 1115 of the tax law is amended by adding a new paragraph 14-a to read as follows:

(14-A) MOTOR VEHICLES, AS SUCH TERM IS DEFINED IN SECTION ONE HUNDRED TWENTY-FIVE OF THE VEHICLE AND TRAFFIC LAW, UPON REGISTRATION OF SUCH MOTOR VEHICLE IF SUCH MOTOR VEHICLE WAS PURCHASED IN ANOTHER STATE BY A PERSON WHILE HE OR SHE WAS IN THE MILITARY SERVICE OF THE UNITED STATES UPON THE RETURN OF SUCH PERSON TO THIS STATE, AS LONG AS HE OR SHE HAS PROOF OF PAYMENT OF SALES AND USE TAX ON SUCH MOTOR VEHICLE FROM ANOTHER STATE.

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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