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

5984

2011-2012 Regular Sessions

I N A S S E M B L Y

March 3, 2011

Introduced by M. of A. BURLING, FINCH -- Multi-Sponsored by -- M. of A. KOLB -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to sales and use tax exemption for services rendered with respect to the maintenance and repair of trucks having a gross weight exceeding 26,000 pounds

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

Section 1. Paragraph 3 of subdivision (c) of section 1105 of the tax law is amended by adding a new subparagraph (xii) to read as follows:

(XII) SUCH SERVICES RENDERED WITH RESPECT TO THE MAINTENANCE AND REPAIR OF TRUCKS AND PROPERTY USED BY OR PURCHASED FOR SUCH TRUCKS, AS SUCH TRUCKS AND PROPERTY ARE SPECIFIED IN PARAGRAPH FORTY-FOUR OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS ARTICLE.

S 2. Clause 1 of subdivision (b) of section 1107 of the tax law, as amended by chapter 472 of the laws of 2000, is amended to read as follows:

(1) The exemptions provided for in PARAGRAPH FORTY-FOUR OF SUBDIVISION (A) AND subdivision (c) of section eleven hundred fifteen OF THIS ARTICLE AND THE EXCEPTION PROVIDED FOR IN SUBPARAGRAPH (XII) OF PARAGRAPH THREE OF SUBDIVISION (C) OF SECTION ELEVEN HUNDRED FIVE OF THIS PART shall not apply to fuel, gas, electricity, refrigeration and steam, and gas, electric, refrigeration and steam service of whatever nature for use or consumption directly and exclusively in the production of gas, electricity, refrigeration or steam.

S 3. Subdivision (b) of section 1108 of the tax law is amended by adding a new paragraph 6 to read as follows:

(6) THE EXEMPTION PROVIDED FOR IN PARAGRAPH FORTY-FOUR OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS ARTICLE AND THE EXCEPTION PROVIDED FOR IN SUBPARAGRAPH (XII) OF PARAGRAPH THREE OF SUBDIVISION (C) OF SECTION ELEVEN HUNDRED FIVE OF THIS PART SHALL NOT APPLY.

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

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S 4. Subdivision (a) of section 1109 of the tax law, as amended by section 1 of part BB of chapter 61 of the laws of 2005, is amended to read as follows:

(a) General. In addition to the taxes imposed by sections eleven hundred five and eleven hundred ten of this [article] PART, there is hereby imposed within the territorial limits of the metropolitan commuter transportation district created and established pursuant to section twelve hundred sixty-two of the public authorities law, and there shall be paid, additional taxes, at the rate of three-eighths of one percent, which shall be identical to the taxes imposed by sections eleven hundred five and eleven hundred ten of this [article] PART , EXCEPT THAT WITH RESPECT TO THE TAX IMPOSED BY THIS SECTION THE EXEMPTION PROVIDED FOR IN PARAGRAPH FORTY-FOUR OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS ARTICLE AND THE EXCEPTION PROVIDED FOR IN SUBPARAGRAPH (XII) OF PARAGRAPH THREE OF SUBDIVISION (C) OF SECTION ELEVEN HUNDRED FIVE OF THIS PART SHALL NOT APPLY. Such sections ELEVEN HUNDRED FIVE AND ELEVEN HUNDRED TEN OF THIS PART and the other sections of this article, including the definition and THE OTHER exemption provisions, shall apply for purposes of the taxes imposed by this section in the same manner and with the same force and effect as if the language of those sections had been incorporated in full into this section and had expressly referred to the taxes imposed by this section.

S 5. Subdivision (a) of section 1115 of the tax law is amended by adding a new paragraph 44 to read as follows:

(44) TRUCKS, AS SUCH TERM IS DEFINED IN SECTION ONE HUNDRED FIFTY-EIGHT OF THE VEHICLE AND TRAFFIC LAW, WHETHER PURCHASED OR LEASED, AND PROPERTY INSTALLED ON SUCH VEHICLES FOR THEIR EQUIPPING, MAINTENANCE OR REPAIR, PROVIDED SUCH VEHICLES HAVE A GROSS VEHICLE WEIGHT WHICH EXCEEDS TWENTY-SIX THOUSAND POUNDS.

S 6. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as amended by section 3 of part GG of chapter 57 of the laws of 2010, is amended to read as follows:

(1) Either, all of the taxes described in article twenty-eight of this chapter, at the same uniform rate, as to which taxes all provisions of the local laws, ordinances or resolutions imposing such taxes shall be identical, except as to rate and except as otherwise provided, with the corresponding provisions in such article twenty-eight, including the definition and exemption provisions of such article, EXCEPT THAT THE EXEMPTION PROVIDED IN PARAGRAPH FORTY-FOUR OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER AND THE EXCEPTION PROVIDED FOR IN SUBPARAGRAPH (XII) OF PARAGRAPH THREE OF SUBDIVISION (C) OF SECTION ELEVEN HUNDRED FIVE OF THIS CHAPTER SHALL NOT APPLY, so far as the provisions of such article twenty-eight can be made applicable to the taxes imposed by such city or county and with such limitations and special provisions as are set forth in this article. The taxes authorized under this subdivision may not be imposed by a city or county unless the local law, ordinance or resolution imposes such taxes so as to include all portions and all types of receipts, charges or rents, subject to state tax under sections eleven hundred five and eleven hundred ten of this chapter, except as otherwise provided. (i) Any local law, ordinance or resolution enacted by any city of less than one million or by any county or school district, imposing the taxes authorized by this subdivision, shall, notwithstanding any provision of law to the contrary, exclude from the operation of such local taxes all sales of tangible personal property for use or consumption directly and predominantly in the production of tangible personal property, gas,

electricity, refrigeration or steam, for sale, by manufacturing, processing, generating, assembly, refining, mining or extracting; and all sales of tangible personal property for use or consumption predominantly either in the production of tangible personal property, for sale, by farming or in a commercial horse boarding operation, or in both; and, unless such city, county or school district elects otherwise, shall omit the provision for credit or refund contained in clause six of subdivision (a) or subdivision (d) of section eleven hundred nineteen of this chapter. (ii) Any local law, ordinance or resolution enacted by any city, county or school district, imposing the taxes authorized by this subdivision, shall omit the residential solar energy systems equipment exemption provided for in subdivision (ee) and the clothing and footwear exemption provided for in paragraph thirty of subdivision (a) of section eleven hundred fifteen of this chapter, unless such city, county or school district elects otherwise as to either such residential solar energy systems equipment exemption or such clothing and footwear exemption.

S 7. This act shall take effect December 1, 2011; provided however, that the exemption and exception provided for in sections one through six of this act shall apply to retail sales or uses occurring on or after December 1, 2011.