

7144--B

2011-2012 Regular Sessions

I N A S S E M B L Y

April 13, 2011

Introduced by M. of A. MORELLE, WEISENBERG, LAVINE, RAMOS -- Multi-Sponsored by -- M. of A. MCENENY, SWEENEY, THIELE -- read once and referred to the Committee on Ways and Means -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- recommitted to the Committee on Ways and Means in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT relating to the sales and compensating use tax on receipts derived from removing waste material from certain regulated transfer stations or construction and demolition debris processing facilities

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

1 Section 1. Notwithstanding the provisions of chapter 321 of the laws
2 of 2005, any liability for state and local sales and compensating use
3 taxes, and any interest or penalties thereon, for services specified in
4 clause (iv) of paragraph 5 of subdivision (c) of section 1105 of the tax
5 law, with respect to assessments made after March 1, 1997, whether or
6 not any assessment for such taxes, interest or penalties have been
7 finally or irrevocably fixed by administrative or judicial proceedings,
8 shall hereby be cancelled and annulled, provided, however, that any
9 taxes, interest or penalty heretofore paid with respect to such services
10 shall not be entitled to be credited or refunded.
11 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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