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

8052

2011-2012 Regular Sessions

I N A S S E M B L Y

May 27, 2011

Introduced by M. of A. THIELE, MURRAY, SALADINO -- Multi-Sponsored by -- M. of A. CONTE, FITZPATRICK, McDONOUGH, RAIA -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to providing for a sales tax exemption for commercial fishermen

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

Section 1. Section 301-b of the tax law is amended by adding a new subdivision (j) to read as follows:

(J) DIESEL MOTOR FUEL AND MOTOR FUEL USED IN THE OPERATION OF COMMERCIAL FISHING VESSELS. DIESEL MOTOR FUEL OR MOTOR FUEL PURCHASED IN THIS STATE BY A COMMERCIAL FISHERMAN AT RETAIL WHEREIN (1) SUCH DIESEL MOTOR FUEL OR SUCH MOTOR FUEL IS DELIVERED BY A PUMP EQUIPPED WITH A HOSE DIRECTLY INTO THE FUEL TANK OF A COMMERCIAL FISHING VESSEL TO BE USED AS FUEL IN THE OPERATION OF SUCH VESSEL FOR THE PURPOSE OF ENGAGING IN THE COMMERCIAL HARVESTING OF FISH FOR SALE; AND (2) SUCH VESSEL IS OPERATED BY A COMMERCIAL FISHERMAN; BUT ONLY WHERE SUCH PURCHASER POSSESSES AND OFFERS AT THE TIME OF THE PURCHASE EVIDENCE OF EXEMPT STATUS AS ISSUED BY THE COMMISSIONER. PROVIDED, HOWEVER, THAT THE COMMISSIONER SHALL REQUIRE THAT SUCH COMMERCIAL FISHERMAN SHALL AT LEAST ANNUALLY PROVIDE THE COMMISSIONER WITH DOCUMENTARY PROOF THAT SUCH PERSON QUALIFIES FOR ANY EXEMPTION OF TAX PROVIDED BY THIS SECTION AS THE COMMISSIONER DEEMS APPROPRIATE.

S 2. This act shall take effect January 1, 2013 and shall apply to sales and uses occurring prior to, on or after that date; provided, however, that the commissioner of taxation and finance shall be authorized on and after the date this act shall have become a law to adopt and amend any rules or regulations and issue any procedures, forms or instructions necessary to implement the provisions of this act on its effective date.

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

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