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

3509

2011-2012 Regular Sessions

I N S E N A T E

February 24, 2011

Introduced by Sen. SEWARD -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to the sales tax exemption for car wash facilities

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

Section 1. Paragraph 3 of subdivision (t) of section 1115 of the tax law, as amended by chapter 489 of the laws of 2003, is amended to read as follows:

(3) For purposes of this subdivision, the term "coin-operated" includes coin-operated, currency-operated [or], token-operated OR OPERATED BY A CREDIT OR DEBIT CARD MACHINE and the term "motor vehicle" shall mean a motor vehicle as defined in subdivision (f) of section eleven hundred thirty-two of this article.

S 2. This act shall take effect on the first day of a sales tax quarterly period as described in subdivision (b) of section 1136 of the tax law, occurring at least sixty days after this act shall have become a law.

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

LBD05225-01-1