

4808

2011-2012 Regular Sessions

I N   S E N A T E

April 27, 2011

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Introduced by Sen. LANZA -- 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 sales tax on clothing and footwear in cities with a population of one million or more

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

1     Section 1. Subparagraph (i) of paragraph 30 of subdivision (a) of  
2     section 1115 of the tax law, as amended by section 1 of part GG of chap-  
3     ter 57 of the laws of 2010, is amended to read as follows:  
4     (i) For purposes of the taxes imposed by sections eleven hundred five,  
5     eleven hundred nine, and eleven hundred ten of this article, and for  
6     purposes only of taxes imposed by a county, city, or school district  
7     pursuant to the authority of subpart B of part one of article twenty-  
8     nine of this chapter that elects the exemption described in this subpar-  
9     agraph, for the period commencing April first, two thousand eleven, and  
10    ending March thirty-first, two thousand twelve, clothing and footwear  
11    for which the receipt or consideration given or contracted to be given  
12    is less than fifty-five dollars per article of clothing, per pair of  
13    shoes or other articles of footwear or per item used or consumed to make  
14    or repair such clothing and which becomes a physical component part of  
15    such clothing; PROVIDED, HOWEVER, THAT IN A CITY WITH A POPULATION OF  
16    ONE MILLION OR MORE ALL CLOTHING AND FOOTWEAR AND ITEMS USED OR CONSUMED  
17    TO MAKE OR REPAIR SUCH CLOTHING AND WHICH BECOMES A PHYSICAL COMPONENT  
18    PART OF SUCH CLOTHING REGARDLESS OF COST SHALL BE EXEMPT FROM THE TAXES  
19    IMPOSED BY SECTIONS ELEVEN HUNDRED FIVE AND ELEVEN HUNDRED TEN OF THIS  
20    ARTICLE.  
21    S 2. Paragraph 30 of subdivision (a) of section 1115 of the tax law,  
22    as amended by section 84 of part A of chapter 56 of the laws of 1998, is  
23    amended to read as follows:

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

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1 (30) Clothing and footwear for which the receipt or consideration  
2 given or contracted to be given is less than one hundred ten dollars per  
3 article of clothing, per pair of shoes or other articles of footwear or  
4 per item used or consumed to make or repair such clothing and which  
5 becomes a physical component part of such clothing; PROVIDED, HOWEVER,  
6 THAT IN A CITY WITH A POPULATION OF ONE MILLION OR MORE ALL CLOTHING AND  
7 FOOTWEAR AND ITEMS USED OR CONSUMED TO MAKE OR REPAIR SUCH CLOTHING AND  
8 WHICH BECOMES A PHYSICAL COMPONENT PART OF SUCH CLOTHING REGARDLESS OF  
9 COST SHALL BE EXEMPT FROM THE TAXES IMPOSED UNDER SECTIONS ELEVEN  
10 HUNDRED FIVE AND ELEVEN HUNDRED TEN OF THIS ARTICLE.

11 S 3. This act shall take effect on the first of January next succeed-  
12 ing the date on which it shall have become a law, provided that the  
13 amendments to paragraph 30 of subdivision (a) of section 1115 of the tax  
14 law, made by section one of this act, shall be subject to the expiration  
15 and reversion of such paragraph pursuant to section 6 of part GG of  
16 chapter 57 of the laws of 2010, as amended, when upon such date the  
17 provisions of section two of this act shall take effect.