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

5094

2011-2012 Regular Sessions

I N S E N A T E

May 3, 2011

Introduced by Sen. GOLDEN -- 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 transportation service sales tax; and to repeal certain provisions of such law relating thereto

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

Section 1. Paragraph 34 of subdivision (b) of section 1101 of the tax law is REPEALED.

S 2. Paragraph 10 of subdivision (c) of section 1105 of the tax law is REPEALED.

S 3. Subdivision (l) of section 1106 of the tax law is REPEALED.

S 4. Subdivision (o) of section 1111 of the tax law is REPEALED.

S 5. Section 1213 of the tax law, as amended by section 2 of part WW of chapter 57 of the laws of 2010, is amended to read as follows:

S 1213. Deliveries outside the jurisdiction where sale is made. Where a sale of tangible personal property or services, including prepaid telephone calling services, but not including other services described in subdivision (b) of section eleven hundred five of this chapter, including an agreement therefor, is made in any city, county or school district, but the property sold, the property upon which the services were performed or prepaid telephone calling or other service is or will be delivered to the purchaser elsewhere, such sale shall not be subject to tax by such city, county or school district. However, if delivery occurs or will occur in a city, county or school district imposing a tax on the sale or use of such property, prepaid telephone calling or other services, the vendor shall be required to collect from the purchaser, as provided in section twelve hundred fifty-four of this article, the aggregate sales or compensating use taxes imposed by the city, if any, county and school district in which delivery occurs or will occur, for

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

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distribution by the commissioner to such taxing jurisdiction or jurisdictions. For the purposes of this section delivery shall be deemed to include transfer of possession to the purchaser and the receiving of the property or of the service, including prepaid telephone calling service, by the purchaser. [Notwithstanding the foregoing, where a transportation service described in paragraph ten of subdivision (c) of section eleven hundred five of this chapter begins in one jurisdiction but ends in another jurisdiction, any tax imposed pursuant to the authority of this article shall be due the jurisdiction or jurisdictions where the service commenced.]

S 6. This act shall take effect immediately.