

5235

2011-2012 Regular Sessions

I N S E N A T E

May 3, 2011

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

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 periods ending after March 1, 1997, and prior to
6 December 1, 2005, whether or not such liability has been paid and
7 regardless of whether or not any assessment for such taxes, interest or
8 penalties have been finally or irrevocably fixed by administrative or
9 judicial proceedings, shall be cancelled and, if paid, refunded in
10 accordance with the provisions of section one thousand one hundred thir-
11 ty-nine of the tax law, provided, however, that any such application for
12 refund of such taxes previously paid to the department of taxation and
13 finance shall be submitted within one year of the effective date of this
14 act, whereupon it shall be deemed to have been submitted in a timely
15 manner.

16 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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