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

6236

I N S E N A T E

January 17, 2012

Introduced by Sen. YOUNG -- 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 exempting domestic and imported game animals from the sales and compensating use tax

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

Section 1. Section 1115 of the tax law is amended by adding a new subdivision (hh) to read as follows:

(HH) RECEIPTS FROM THE SALES OF SERVICES, DESCRIBED IN PARAGRAPH TWO OF SUBDIVISION (C) OF SECTION ELEVEN HUNDRED FIVE OF THIS ARTICLE, FOR THE PROCESSING OF DOMESTIC AND IMPORTED ANIMALS, WHEN SUCH ANIMALS ARE HARVESTED AS GAME ANIMALS.

S 2. This act shall take effect September 1, 2012, and shall apply to sales made, services rendered and uses occurring on and after such date.

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

LBD03438-03-2