

LBD15894-01-2

LAW, ORDINANCE OR RESOLUTION ENACTED BY SUCH A CITY IMPOSING TAXES PURSUANT TO THE AUTHORITY OF SUBDIVISION (A) OF SECTION TWELVE HUNDRED TEN OF THIS CHAPTER.

S 3. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as amended by section 3 of part GG of chapter 57 of the laws of 2010, is amended to read as follows:

(1) Either, all of the taxes described in article twenty-eight of this chapter, at the same uniform rate, as to which taxes all provisions of the local laws, ordinances or resolutions imposing such taxes shall be identical, except as to rate and except as otherwise provided, with the corresponding provisions in such article twenty-eight, including the definition and exemption provisions of such article, so far as the provisions of such article twenty-eight can be made applicable to the taxes imposed by such city or county and with such limitations and special provisions as are set forth in this article. The taxes authorized under this subdivision may not be imposed by a city or county unless the local law, ordinance or resolution imposes such taxes so as to include all portions and all types of receipts, charges or rents, subject to state tax under sections eleven hundred five and eleven hundred ten of this chapter, except as otherwise provided. (i) Any local law, ordinance or resolution enacted by any city of less than one million or by any county or school district, imposing the taxes authorized by this subdivision, shall, notwithstanding any provision of law to the contrary, exclude from the operation of such local taxes all sales of tangible personal property for use or consumption directly and predominantly in the production of tangible personal property, gas, electricity, refrigeration or steam, for sale, by manufacturing, processing, generating, assembly, refining, mining or extracting; and all sales of tangible personal property for use or consumption predominantly either in the production of tangible personal property, for sale, by farming or in a commercial horse boarding operation, or in both; and, unless such city, county or school district elects otherwise, shall omit the provision for credit or refund contained in clause six of subdivision (a) or subdivision (d) of section eleven hundred nineteen of this chapter. (ii) Any local law, ordinance or resolution enacted by any city, county or school district, imposing the taxes authorized by this subdivision, shall omit the residential solar energy systems equipment exemption provided for in subdivision (ee) and the clothing and footwear exemption provided for in paragraph thirty of subdivision (a) of section eleven hundred fifteen of this chapter, unless such city, county or school district elects otherwise as to either such residential solar energy systems equipment exemption or such clothing and footwear exemption. ANY LOCAL LAW, ORDINANCE OR RESOLUTION ENACTED BY ANY CITY, COUNTY OR SCHOOL DISTRICT, IMPOSING THE TAXES AUTHORIZED BY THIS SUBDIVISION, SHALL OMIT THE MOTOR FUEL AND DIESEL MOTOR FUEL EXEMPTION PROVIDED FOR IN PARAGRAPH FORTY-NINE OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER, UNLESS SUCH CITY, COUNTY OR SCHOOL DISTRICT ELECTS OTHERWISE; PROVIDED THAT IF SUCH A CITY HAVING A POPULATION OF ONE MILLION OR MORE ENACTS THE RESOLUTION DESCRIBED IN SUBDIVISION (P) OF THIS SECTION OR REPEALS SUCH RESOLUTION, SUCH RESOLUTION OR REPEAL SHALL ALSO BE DEEMED TO AMEND ANY LOCAL LAW, ORDINANCE OR RESOLUTION ENACTED BY SUCH A CITY IMPOSING SUCH TAXES PURSUANT TO THE AUTHORITY OF THIS SUBDIVISION, WHETHER OR NOT SUCH TAXES ARE SUSPENDED AT THE TIME SUCH CITY ENACTS ITS RESOLUTION PURSUANT TO SUBDIVISION (P) OF THIS SECTION OR AT THE TIME OF ANY SUCH REPEAL; PROVIDED, FURTHER, THAT ANY SUCH LOCAL LAW, ORDINANCE OR RESOLUTION AND SECTION ELEVEN

HUNDRED SEVEN OF THIS CHAPTER, AS DEEMED TO BE AMENDED IN THE EVENT A CITY OF ONE MILLION OR MORE ENACTS A RESOLUTION PURSUANT TO THE AUTHORITY OF SUBDIVISION (P) OF THIS SECTION, SHALL BE FURTHER AMENDED, AS PROVIDED IN SECTION TWELVE HUNDRED EIGHTEEN OF THIS SUBPART, SO THAT THE MOTOR FUEL AND DIESEL MOTOR FUEL EXEMPTION IN ANY SUCH LOCAL LAW, ORDINANCE OR RESOLUTION OR IN SUCH SECTION ELEVEN HUNDRED SEVEN OF THIS CHAPTER IS THE SAME AS THE MOTOR FUEL AND DIESEL MOTOR FUEL EXEMPTION IN PARAGRAPH FORTY-NINE OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER.

S 4. Subdivision (d) of section 1210 of the tax law, as amended by section 37 of part S-1 of chapter 57 of the laws of 2009, is amended to read as follows:

(d) A local law, ordinance or resolution imposing any tax pursuant to this section, increasing or decreasing the rate of such tax, repealing or suspending such tax, exempting from such tax the energy sources and services described in paragraph three of subdivision (a) or of subdivision (b) of this section or changing the rate of tax imposed on such energy sources and services or providing for the credit or refund described in clause six of subdivision (a) of section eleven hundred nineteen of this chapter must go into effect only on one of the following dates: March first, June first, September first or December first; provided, that a local law, ordinance or resolution providing for the exemption described in paragraph thirty of subdivision (a) of section eleven hundred fifteen of this chapter or repealing any such exemption or a local law, ordinance or resolution providing for a refund or credit described in subdivision (d) of section eleven hundred nineteen of this chapter or repealing such provision so provided must go into effect only on March first; PROVIDED, FURTHER, THAT A LOCAL LAW, ORDINANCE OR RESOLUTION PROVIDING FOR THE EXEMPTION DESCRIBED IN PARAGRAPH FORTY-NINE OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER OR REPEALING ANY SUCH EXEMPTION SO PROVIDED AND A RESOLUTION ENACTED PURSUANT TO THE AUTHORITY OF SUBDIVISION (P) OF THIS SECTION PROVIDING SUCH EXEMPTION OR REPEALING SUCH EXEMPTION SO PROVIDED MAY GO INTO EFFECT IMMEDIATELY. No such local law, ordinance or resolution shall be effective unless a certified copy of such law, ordinance or resolution is mailed by registered or certified mail to the commissioner at the commissioner's office in Albany at least ninety days prior to the date it is to become effective. However, the commissioner may waive and reduce such ninety-day minimum notice requirement to a mailing of such certified copy by registered or certified mail within a period of not less than thirty days prior to such effective date if the commissioner deems such action to be consistent with the commissioner's duties under section twelve hundred fifty of this article and the commissioner acts by resolution. Where the restriction provided for in section twelve hundred twenty-three of this article as to the effective date of a tax and the notice requirement provided for therein are applicable and have not been waived, the restriction and notice requirement in section twelve hundred twenty-three of this article shall also apply.

S 5. Section 1210 of the tax law is amended by adding a new subdivision (p) to read as follows:

(P) NOTWITHSTANDING ANY OTHER PROVISION OF STATE OR LOCAL LAW, ORDINANCE OR RESOLUTION TO THE CONTRARY:

(1) ANY CITY HAVING A POPULATION OF ONE MILLION OR MORE IN WHICH THE TAXES IMPOSED BY SECTION ELEVEN HUNDRED SEVEN OF THIS CHAPTER ARE IN EFFECT, ACTING THROUGH ITS LOCAL LEGISLATIVE BODY, IS HEREBY AUTHORIZED AND EMPOWERED TO ELECT TO PROVIDE THE EXEMPTION FROM SUCH TAXES FOR THE

1 SAME MOTOR FUEL AND DIESEL MOTOR FUEL EXEMPT FROM STATE SALES AND  
2 COMPENSATING USE TAXES DESCRIBED IN PARAGRAPH FORTY-NINE OF SUBDIVISION  
3 (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER BY ENACTING A  
4 RESOLUTION IN THE FORM SET FORTH IN PARAGRAPH TWO OF THIS SUBDIVISION;  
5 WHEREUPON, UPON COMPLIANCE WITH THE PROVISIONS OF SUBDIVISIONS (D) AND  
6 (E) OF THIS SECTION, SUCH ENACTMENT OF SUCH RESOLUTION SHALL BE DEEMED  
7 TO BE AN AMENDMENT TO SUCH SECTION ELEVEN HUNDRED SEVEN AND SUCH SECTION  
8 ELEVEN HUNDRED SEVEN SHALL BE DEEMED TO INCORPORATE SUCH EXEMPTION AS IF  
9 IT HAD BEEN DULY ENACTED BY THE STATE LEGISLATURE AND APPROVED BY THE  
10 GOVERNOR.

11 (2) FORM OF RESOLUTION: BE IT ENACTED BY THE (INSERT PROPER TITLE OF  
12 LOCAL LEGISLATIVE BODY) AS FOLLOWS:

13 SECTION ONE. RECEIPTS FROM SALES OF AND CONSIDERATION GIVEN OR  
14 CONTRACTED TO BE GIVEN FOR PURCHASES OF MOTOR FUEL AND DIESEL MOTOR FUEL  
15 EXEMPT FROM STATE SALES AND COMPENSATING USE TAXES PURSUANT TO PARAGRAPH  
16 FORTY-NINE OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THE  
17 TAX LAW SHALL ALSO BE EXEMPT FROM SALES AND COMPENSATING USE TAXES  
18 IMPOSED IN THIS JURISDICTION.

19 SECTION TWO. THIS RESOLUTION SHALL TAKE EFFECT, (INSERT THE DATE) AND  
20 SHALL APPLY TO SALES MADE AND USES OCCURRING ON AND AFTER THAT DATE  
21 ALTHOUGH MADE OR OCCURRING UNDER A PRIOR CONTRACT.

22 S 6. The commissioner of taxation and finance is hereby authorized to  
23 implement the provisions of this act with respect to the elimination of  
24 the imposition of sales tax, additional taxes, and supplemental taxes on  
25 diesel motor fuel and motor fuel and all other taxes so addressed by  
26 this act.

27 S 7. This act shall take effect on the first day of the sales tax  
28 quarterly period, as described in subdivision (b) of section 1136 of the  
29 tax law, next commencing at least 90 days after this act shall have  
30 become a law and shall apply in accordance with the applicable transi-  
31 tional provisions of sections 1106 and 1217 of the tax law.

32 PART B

33 Section 1. Subdivision (a) of section 1115 of the tax law is amended  
34 by adding five new paragraphs 44, 45, 46, 47 and 48 to read as follows:

35 (44) BICYCLE HELMETS. FOR PURPOSES OF THIS PARAGRAPH, BICYCLE HELMETS  
36 SHALL MEAN A HELMET DESIGNED TO MEET THE RULES AND REGULATIONS OF THE  
37 COMMISSIONER OF MOTOR VEHICLES ESTABLISHING STANDARDS FOR HELMETS PURSU-  
38 ANT TO SECTION TWELVE HUNDRED THIRTY-EIGHT OF THE VEHICLE AND TRAFFIC  
39 LAW.

40 (45) MOTORCYCLE HELMETS. FOR PURPOSES OF THIS PARAGRAPH, MOTORCYCLE  
41 HELMETS SHALL MEAN A HELMET DESIGNED TO MEET THE RULES AND REGULATIONS  
42 OF THE COMMISSIONER OF MOTOR VEHICLES ESTABLISHING STANDARDS FOR HELMETS  
43 PURSUANT TO SECTION THREE HUNDRED EIGHTY-ONE OF THE VEHICLE AND TRAFFIC  
44 LAW.

45 (46) SNOWMOBILE HELMETS. FOR PURPOSES OF THIS PARAGRAPH, SNOWMOBILE  
46 HELMETS SHALL MEAN A HELMET DESIGNED TO MEET THE RULES AND REGULATIONS  
47 OF THE COMMISSIONER OF MOTOR VEHICLES ESTABLISHING STANDARDS FOR HELMETS  
48 PURSUANT TO SECTION 25.17 OF THE PARKS, RECREATION  
49 AND HISTORIC PRESERVATION LAW.

50 (47) EQUESTRIAN HELMETS. FOR PURPOSES OF THIS PARAGRAPH, EQUESTRIAN  
51 HELMETS SHALL MEAN A HELMET DESIGNED TO MEET THE RULES AND REGULATIONS  
52 OF THE COMMISSIONER OF MOTOR VEHICLES ESTABLISHING STANDARDS FOR HELMETS  
53 PURSUANT TO SECTION TWELVE HUNDRED SIXTY-FIVE OF THE VEHICLE AND TRAFFIC  
54 LAW.

1 (48) SPORTS HELMETS. FOR PURPOSES OF THIS PARAGRAPH, SPORTS HELMETS  
2 SHALL MEAN A HELMET DESIGNED TO MEET THE RULES AND REGULATIONS OF THE  
3 COMMISSIONER OF HEALTH ESTABLISHING STANDARDS FOR HELMETS PURSUANT TO  
4 SECTION TWO HUNDRED SIX OF THE PUBLIC HEALTH LAW.

5 S 2. Subdivision (b) of section 1107 of the tax law is amended by  
6 adding a new clause 13 to read as follows:

7 (13) EXCEPT AS OTHERWISE PROVIDED BY LAW, THE EXEMPTION PROVIDED IN  
8 PARAGRAPHS FORTY-FOUR, FORTY-FIVE, FORTY-SIX, FORTY-SEVEN AND  
9 FORTY-EIGHT OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS  
10 ARTICLE RELATING TO BICYCLE HELMETS, MOTORCYCLE HELMETS, SNOWMOBILE  
11 HELMETS, EQUESTRIAN HELMETS AND SPORTS HELMETS SHALL BE APPLICABLE  
12 PURSUANT TO A LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED BY A CITY  
13 SUBJECT TO THE PROVISIONS OF THIS SECTION. SUCH CITY IS EMPOWERED TO  
14 ADOPT OR REPEAL SUCH A LOCAL LAW, ORDINANCE OR RESOLUTION. SUCH ADOPTION  
15 OR REPEAL SHALL ALSO BE DEEMED TO AMEND ANY LOCAL LAW, ORDINANCE OR  
16 RESOLUTION ENACTED BY SUCH A CITY IMPOSING TAXES PURSUANT TO THE AUTHOR-  
17 ITY OF SUBDIVISION (A) OF SECTION TWELVE HUNDRED TEN OF THIS CHAPTER.

18 S 3. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as  
19 amended by section 3 of part GG of chapter 57 of the laws of 2010, is  
20 amended to read as follows:

21 (1) Either, all of the taxes described in article twenty-eight of this  
22 chapter, at the same uniform rate, as to which taxes all provisions of  
23 the local laws, ordinances or resolutions imposing such taxes shall be  
24 identical, except as to rate and except as otherwise provided, with the  
25 corresponding provisions in such article twenty-eight, including the  
26 definition and exemption provisions of such article, so far as the  
27 provisions of such article twenty-eight can be made applicable to the  
28 taxes imposed by such city or county and with such limitations and  
29 special provisions as are set forth in this article. The taxes author-  
30 ized under this subdivision may not be imposed by a city or county  
31 unless the local law, ordinance or resolution imposes such taxes so as  
32 to include all portions and all types of receipts, charges or rents,  
33 subject to state tax under sections eleven hundred five and eleven  
34 hundred ten of this chapter, except as otherwise provided. (i) Any local  
35 law, ordinance or resolution enacted by any city of less than one  
36 million or by any county or school district, imposing the taxes author-  
37 ized by this subdivision, shall, notwithstanding any provision of law to  
38 the contrary, exclude from the operation of such local taxes all sales  
39 of tangible personal property for use or consumption directly and  
40 predominantly in the production of tangible personal property, gas,  
41 electricity, refrigeration or steam, for sale, by manufacturing, proc-  
42 essing, generating, assembly, refining, mining or extracting; and all  
43 sales of tangible personal property for use or consumption predominantly  
44 either in the production of tangible personal property, for sale, by  
45 farming or in a commercial horse boarding operation, or in both; and,  
46 unless such city, county or school district elects otherwise, shall omit  
47 the provision for credit or refund contained in clause six of subdivi-  
48 sion (a) or subdivision (d) of section eleven hundred nineteen of this  
49 chapter. (ii) Any local law, ordinance or resolution enacted by any  
50 city, county or school district, imposing the taxes authorized by this  
51 subdivision, shall omit the residential solar energy systems equipment  
52 exemption provided for in subdivision (ee) and the clothing and footwear  
53 exemption provided for in paragraph thirty of subdivision (a) of section  
54 eleven hundred fifteen of this chapter, unless such city, county or  
55 school district elects otherwise as to either such residential solar  
56 energy systems equipment exemption or such clothing and footwear

1 exemption. ANY LOCAL LAW, ORDINANCE OR RESOLUTION ENACTED BY ANY CITY,  
2 COUNTY OR SCHOOL DISTRICT, IMPOSING THE TAXES AUTHORIZED BY THIS SUBDI-  
3 VISION, SHALL OMIT THE BICYCLE HELMETS, MOTORCYCLE HELMETS, SNOWMOBILE  
4 HELMETS, EQUESTRIAN HELMETS AND SPORTS HELMETS EXEMPTION PROVIDED FOR IN  
5 PARAGRAPHS FORTY-FOUR, FORTY-FIVE, FORTY-SIX, FORTY-SEVEN AND  
6 FORTY-EIGHT OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS  
7 CHAPTER, UNLESS SUCH CITY, COUNTY OR SCHOOL DISTRICT ELECTS OTHERWISE;  
8 PROVIDED THAT IF SUCH A CITY HAVING A POPULATION OF ONE MILLION OR MORE  
9 ENACTS THE RESOLUTION DESCRIBED IN SUBDIVISION (Q) OF THIS SECTION OR  
10 REPEALS SUCH RESOLUTION, SUCH RESOLUTION OR REPEAL SHALL ALSO BE DEEMED  
11 TO AMEND ANY LOCAL LAW, ORDINANCE OR RESOLUTION ENACTED BY SUCH A CITY  
12 IMPOSING SUCH TAXES PURSUANT TO THE AUTHORITY OF THIS SUBDIVISION,  
13 WHETHER OR NOT SUCH TAXES ARE SUSPENDED AT THE TIME SUCH CITY ENACTS ITS  
14 RESOLUTION PURSUANT TO SUBDIVISION (Q) OF THIS SECTION OR AT THE TIME OF  
15 ANY SUCH REPEAL; PROVIDED, FURTHER, THAT ANY SUCH LOCAL LAW, ORDINANCE  
16 OR RESOLUTION AND SECTION ELEVEN HUNDRED SEVEN OF THIS CHAPTER, AS  
17 DEEMED TO BE AMENDED IN THE EVENT A CITY OF ONE MILLION OR MORE ENACTS A  
18 RESOLUTION PURSUANT TO THE AUTHORITY OF SUBDIVISION (Q) OF THIS SECTION,  
19 SHALL BE FURTHER AMENDED, AS PROVIDED IN SECTION TWELVE HUNDRED EIGHTEEN  
20 OF THIS SUBPART, SO THAT THE BICYCLE HELMETS, MOTORCYCLE HELMETS, SNOW-  
21 MOBILE HELMETS, EQUESTRIAN HELMETS AND SPORTS HELMETS EXEMPTION IN ANY  
22 SUCH LOCAL LAW, ORDINANCE OR RESOLUTION OR IN SUCH SECTION ELEVEN  
23 HUNDRED SEVEN OF THIS CHAPTER IS THE SAME AS THE BICYCLE HELMETS, MOTOR-  
24 CYCLE HELMETS, SNOWMOBILE HELMETS, EQUESTRIAN HELMETS AND SPORTS HELMETS  
25 EXEMPTION IN PARAGRAPHS FORTY-FOUR, FORTY-FIVE, FORTY-SIX, FORTY-SEVEN  
26 AND FORTY-EIGHT OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF  
27 THIS CHAPTER.

28 S 4. Subdivision (d) of section 1210 of the tax law, as amended by  
29 section 37 of part S-1 of chapter 57 of the laws of 2009, is amended to  
30 read as follows:

31 (d) A local law, ordinance or resolution imposing any tax pursuant to  
32 this section, increasing or decreasing the rate of such tax, repealing  
33 or suspending such tax, exempting from such tax the energy sources and  
34 services described in paragraph three of subdivision (a) or of subdivi-  
35 sion (b) of this section or changing the rate of tax imposed on such  
36 energy sources and services or providing for the credit or refund  
37 described in clause six of subdivision (a) of section eleven hundred  
38 nineteen of this chapter must go into effect only on one of the follow-  
39 ing dates: March first, June first, September first or December first;  
40 provided, that a local law, ordinance or resolution providing for the  
41 exemption described in paragraph thirty of subdivision (a) of section  
42 eleven hundred fifteen of this chapter or repealing any such exemption  
43 or a local law, ordinance or resolution providing for a refund or credit  
44 described in subdivision (d) of section eleven hundred nineteen of this  
45 chapter or repealing such provision so provided must go into effect only  
46 on March first; PROVIDED, FURTHER, THAT A LOCAL LAW, ORDINANCE OR RESOL-  
47 UTION PROVIDING FOR THE EXEMPTION DESCRIBED IN PARAGRAPHS FORTY-FOUR,  
48 FORTY-FIVE, FORTY-SIX, FORTY-SEVEN AND FORTY-EIGHT OF SUBDIVISION (A) OF  
49 SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER OR REPEALING ANY SUCH  
50 EXEMPTION SO PROVIDED AND A RESOLUTION ENACTED PURSUANT TO THE AUTHORITY  
51 OF SUBDIVISION (Q) OF THIS SECTION PROVIDED SUCH EXEMPTION OR REPEALING  
52 SUCH EXEMPTION SO PROVIDED MAY GO INTO EFFECT IMMEDIATELY. No such local  
53 law, ordinance or resolution shall be effective unless a certified copy  
54 of such law, ordinance or resolution is mailed by registered or certi-  
55 fied mail to the commissioner at the commissioner's office in Albany at  
56 least ninety days prior to the date it is to become effective. However,

1 the commissioner may waive and reduce such ninety-day minimum notice  
2 requirement to a mailing of such certified copy by registered or certi-  
3 fied mail within a period of not less than thirty days prior to such  
4 effective date if the commissioner deems such action to be consistent  
5 with the commissioner's duties under section twelve hundred fifty of  
6 this article and the commissioner acts by resolution. Where the  
7 restriction provided for in section twelve hundred twenty-three of this  
8 article as to the effective date of a tax and the notice requirement  
9 provided for therein are applicable and have not been waived, the  
10 restriction and notice requirement in section twelve hundred twenty-  
11 three of this article shall also apply.

12 S 5. Section 1210 of the tax law is amended by adding a new subdivi-  
13 sion (q) to read as follows:

14 (Q) NOTWITHSTANDING ANY OTHER PROVISION OF STATE OR LOCAL LAW, ORDI-  
15 NANCE OR RESOLUTION TO THE CONTRARY: (1) ANY CITY HAVING A POPULATION OF  
16 ONE MILLION OR MORE IN WHICH THE TAXES IMPOSED BY SECTION ELEVEN HUNDRED  
17 SEVEN OF THIS CHAPTER ARE IN EFFECT, ACTING THROUGH ITS LOCAL LEGISLA-  
18 TIVE BODY, IS HEREBY AUTHORIZED AND EMPOWERED TO ELECT TO PROVIDE THE  
19 EXEMPTION FROM SUCH TAXES FOR THE SAME BICYCLE HELMETS, MOTORCYCLE  
20 HELMETS, SNOWMOBILE HELMETS, EQUESTRIAN HELMETS AND SPORTS HELMETS  
21 EXEMPT FROM STATE SALES AND COMPENSATING USE TAXES DESCRIBED IN PARA-  
22 GRAPHS FORTY-FOUR, FORTY-FIVE, FORTY-SIX, FORTY SEVEN AND FORTY-EIGHT OF  
23 SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER BY  
24 ENACTING A RESOLUTION IN THE FORM SET FORTH IN PARAGRAPH TWO OF THIS  
25 SUBDIVISION; WHEREUPON, UPON COMPLIANCE WITH THE PROVISIONS OF SUBDIVI-  
26 SIONS (D) AND (E) OF THIS SECTION, SUCH ENACTMENT OF SUCH RESOLUTION  
27 SHALL BE DEEMED TO BE AN AMENDMENT TO SUCH SECTION ELEVEN HUNDRED SEVEN  
28 AND SUCH SECTION ELEVEN HUNDRED SEVEN SHALL BE DEEMED TO INCORPORATE  
29 SUCH EXEMPTION AS IF IT HAD BEEN DULY ENACTED BY THE STATE LEGISLATURE  
30 AND APPROVED BY THE GOVERNOR. (2) FORM OF RESOLUTION: BE IT ENACTED BY  
31 THE (INSERT PROPER TITLE OF LOCAL LEGISLATIVE BODY) AS FOLLOWS: SECTION  
32 ONE. RECEIPTS FROM SALES OF AND CONSIDERATION GIVEN OR CONTRACTED TO BE  
33 GIVEN FOR PURCHASES OF BICYCLE HELMETS, MOTORCYCLE HELMETS, SNOWMOBILE  
34 HELMETS, EQUESTRIAN HELMETS AND SPORTS HELMETS EXEMPT FROM STATE SALES  
35 AND COMPENSATING USE TAXES PURSUANT TO PARAGRAPHS FORTY-FOUR,  
36 FORTY-FIVE, FORTY-SIX, FORTY-SEVEN AND FORTY-EIGHT OF SUBDIVISION (A) OF  
37 SECTION ELEVEN HUNDRED FIFTEEN OF THE TAX LAW SHALL ALSO BE EXEMPT FROM  
38 SALES AND COMPENSATING USE TAXES IMPOSED IN THIS JURISDICTION. SECTION  
39 TWO. THIS RESOLUTION SHALL TAKE EFFECT, (INSERT THE DATE) AND SHALL  
40 APPLY TO SALES MADE AND USES OCCURRING ON AND AFTER THAT DATE ALTHOUGH  
41 MADE OR OCCURRING UNDER A PRIOR CONTRACT.

42 S 6. The commissioner of taxation and finance is hereby authorized to  
43 implement the provisions of this act with respect to the elimination of  
44 the imposition of sales tax, additional taxes, and supplemental taxes on  
45 bicycle helmets, motorcycle helmets, snowmobile helmets, equestrian  
46 helmets and sports helmets and all other taxes so addressed by this act.

47 S 7. This act shall take effect on the first day of the sales tax  
48 quarterly period, as described in subdivision (b) of section 1136 of the  
49 tax law, beginning at least 90 days after the date this act shall have  
50 become a law and shall apply in accordance with the applicable transi-  
51 tional provisions of sections 1106 and 1217 of the tax law.

52

## PART C

53 Section 1. Subdivision (a) of section 1115 of the tax law is amended  
54 by adding a new paragraph 50 to read as follows:

(50) CHILD RESTRAINT SYSTEMS. FOR PURPOSES OF THIS PARAGRAPH, CHILD RESTRAINT SYSTEMS SHALL MEAN ANY DEVICE, USED IN CONJUNCTION WITH SAFETY BELTS, DESIGNED FOR USE IN A MOTOR VEHICLE TO RESTRAIN, SEAT, OR POSITION CHILDREN AND WHICH MEETS THE APPLICABLE FEDERAL MOTOR VEHICLE SAFETY STANDARDS SET FORTH IN 49 C.F.R. 571.213.

S 2. Subdivision (b) of section 1107 of the tax law is amended by adding a new clause 14 to read as follows:

(14) EXCEPT AS OTHERWISE PROVIDED BY LAW, THE EXEMPTION PROVIDED IN PARAGRAPH FORTY-FOUR OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS ARTICLE RELATING TO CHILD RESTRAINT SYSTEMS SHALL BE APPLICABLE PURSUANT TO A LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED BY A CITY SUBJECT TO THE PROVISIONS OF THIS SECTION. SUCH CITY IS EMPOWERED TO ADOPT OR REPEAL SUCH A LOCAL LAW, ORDINANCE OR RESOLUTION. SUCH ADOPTION OR REPEAL SHALL ALSO BE DEEMED TO AMEND ANY LOCAL LAW, ORDINANCE OR RESOLUTION ENACTED BY SUCH A CITY IMPOSING TAXES PURSUANT TO THE AUTHORITY OF SUBDIVISION (A) OF SECTION TWELVE HUNDRED TEN OF THIS CHAPTER.

S 3. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as amended by section 3 of part GG of chapter 57 of the laws of 2010, is amended to read as follows:

(1) Either, all of the taxes described in article twenty-eight of this chapter, at the same uniform rate, as to which taxes all provisions of the local laws, ordinances or resolutions imposing such taxes shall be identical, except as to rate and except as otherwise provided, with the corresponding provisions in such article twenty-eight, including the definition and exemption provisions of such article, so far as the provisions of such article twenty-eight can be made applicable to the taxes imposed by such city or county and with such limitations and special provisions as are set forth in this article. The taxes authorized under this subdivision may not be imposed by a city or county unless the local law, ordinance or resolution imposes such taxes so as to include all portions and all types of receipts, charges or rents, subject to state tax under sections eleven hundred five and eleven hundred ten of this chapter, except as otherwise provided. (i) Any local law, ordinance or resolution enacted by any city of less than one million or by any county or school district, imposing the taxes authorized by this subdivision, shall, notwithstanding any provision of law to the contrary, exclude from the operation of such local taxes all sales of tangible personal property for use or consumption directly and predominantly in the production of tangible personal property, gas, electricity, refrigeration or steam, for sale, by manufacturing, processing, generating, assembly, refining, mining or extracting; and all sales of tangible personal property for use or consumption predominantly either in the production of tangible personal property, for sale, by farming or in a commercial horse boarding operation, or in both; and, unless such city, county or school district elects otherwise, shall omit the provision for credit or refund contained in clause six of subdivision (a) or subdivision (d) of section eleven hundred nineteen of this chapter. (ii) Any local law, ordinance or resolution enacted by any city, county or school district, imposing the taxes authorized by this subdivision, shall omit the residential solar energy systems equipment exemption provided for in subdivision (ee) and the clothing and footwear exemption provided for in paragraph thirty of subdivision (a) of section eleven hundred fifteen of this chapter, unless such city, county or school district elects otherwise as to either such residential solar energy systems equipment exemption or such clothing and footwear



1 exemption. ANY LOCAL LAW, ORDINANCE OR RESOLUTION ENACTED BY ANY CITY,  
2 COUNTY OR SCHOOL DISTRICT, IMPOSING THE TAXES AUTHORIZED BY THIS SUBDI-  
3 VISION, SHALL OMIT THE CHILD RESTRAINT SYSTEMS EXEMPTION PROVIDED FOR IN  
4 PARAGRAPH FIFTY OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF  
5 THIS CHAPTER, UNLESS SUCH CITY, COUNTY OR SCHOOL DISTRICT ELECTS OTHER-  
6 WISE; PROVIDED THAT IF SUCH A CITY HAVING A POPULATION OF ONE MILLION OR  
7 MORE ENACTS THE RESOLUTION DESCRIBED IN SUBDIVISION (R) OF THIS SECTION  
8 OR REPEALS SUCH RESOLUTION, SUCH RESOLUTION OR REPEAL SHALL ALSO BE  
9 DEEMED TO AMEND ANY LOCAL LAW, ORDINANCE OR RESOLUTION ENACTED BY SUCH A  
10 CITY IMPOSING SUCH TAXES PURSUANT TO THE AUTHORITY OF THIS SUBDIVISION,  
11 WHETHER OR NOT SUCH TAXES ARE SUSPENDED AT THE TIME SUCH CITY ENACTS ITS  
12 RESOLUTION PURSUANT TO SUBDIVISION (R) OF THIS SECTION OR AT THE TIME OF  
13 ANY SUCH REPEAL; PROVIDED, FURTHER, THAT ANY SUCH LOCAL LAW, ORDINANCE  
14 OR RESOLUTION AND SECTION ELEVEN HUNDRED SEVEN OF THIS CHAPTER, AS  
15 DEEMED TO BE AMENDED IN THE EVENT A CITY OF ONE MILLION OR MORE ENACTS A  
16 RESOLUTION PURSUANT TO THE AUTHORITY OF SUBDIVISION (R) OF THIS SECTION,  
17 SHALL BE FURTHER AMENDED, AS PROVIDED IN SECTION TWELVE HUNDRED EIGHTEEN  
18 OF THIS SUBPART, SO THAT THE CHILD RESTRAINT SYSTEM EXEMPTION IN ANY  
19 SUCH LOCAL LAW, ORDINANCE OR RESOLUTION OR IN SUCH SECTION ELEVEN  
20 HUNDRED SEVEN OF THIS CHAPTER IS THE SAME AS THE CHILD RESTRAINT SYSTEM  
21 EXEMPTION IN PARAGRAPH FIFTY OF SUBDIVISION (A) OF SECTION ELEVEN  
22 HUNDRED FIFTEEN OF THIS CHAPTER.

23 S 4. Subdivision (d) of section 1210 of the tax law, as amended by  
24 section 37 of part S-1 of chapter 57 of the laws of 2009, is amended to  
25 read as follows:

26 (d) A local law, ordinance or resolution imposing any tax pursuant to  
27 this section, increasing or decreasing the rate of such tax, repealing  
28 or suspending such tax, exempting from such tax the energy sources and  
29 services described in paragraph three of subdivision (a) or of subdivi-  
30 sion (b) of this section or changing the rate of tax imposed on such  
31 energy sources and services or providing for the credit or refund  
32 described in clause six of subdivision (a) of section eleven hundred  
33 nineteen of this chapter must go into effect only on one of the follow-  
34 ing dates: March first, June first, September first or December first;  
35 provided, that a local law, ordinance or resolution providing for the  
36 exemption described in paragraph thirty of subdivision (a) of section  
37 eleven hundred fifteen of this chapter or repealing any such exemption  
38 or a local law, ordinance or resolution providing for a refund or credit  
39 described in subdivision (d) of section eleven hundred nineteen of this  
40 chapter or repealing such provision so provided must go into effect only  
41 on March first; PROVIDED, FURTHER, THAT A LOCAL LAW, ORDINANCE OR RESOL-  
42 UTION PROVIDING FOR THE EXEMPTION DESCRIBED IN PARAGRAPH FIFTY OF SUBDI-  
43 VISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER OR REPEAL-  
44 ING ANY SUCH EXEMPTION SO PROVIDED AND A RESOLUTION ENACTED PURSUANT TO  
45 THE AUTHORITY OF SUBDIVISION (R) OF THIS SECTION PROVIDING SUCH  
46 EXEMPTION OR REPEALING SUCH EXEMPTION SO PROVIDED MAY GO INTO EFFECT  
47 IMMEDIATELY. No such local law, ordinance or resolution shall be effec-  
48 tive unless a certified copy of such law, ordinance or resolution is  
49 mailed by registered or certified mail to the commissioner at the  
50 commissioner's office in Albany at least ninety days prior to the date  
51 it is to become effective. However, the commissioner may waive and  
52 reduce such ninety-day minimum notice requirement to a mailing of such  
53 certified copy by registered or certified mail within a period of not  
54 less than thirty days prior to such effective date if the commissioner  
55 deems such action to be consistent with the commissioner's duties under  
56 section twelve hundred fifty of this article and the commissioner acts

by resolution. Where the restriction provided for in section twelve hundred twenty-three of this article as to the effective date of a tax and the notice requirement provided for therein are applicable and have not been waived, the restriction and notice requirement in section twelve hundred twenty-three of this article shall also apply.

S 5. Section 1210 of the tax law is amended by adding a new subdivision (r) to read as follows:

(R) NOTWITHSTANDING ANY OTHER PROVISION OF STATE OR LOCAL LAW, ORDINANCE OR RESOLUTION TO THE CONTRARY: (1) ANY CITY HAVING A POPULATION OF ONE MILLION OR MORE IN WHICH THE TAXES IMPOSED BY SECTION ELEVEN HUNDRED SEVEN OF THIS CHAPTER ARE IN EFFECT, ACTING THROUGH ITS LOCAL LEGISLATIVE BODY, IS HEREBY AUTHORIZED AND EMPOWERED TO ELECT TO PROVIDE THE EXEMPTION FROM SUCH TAXES FOR THE SAME CAR RESTRAINT SYSTEM EXEMPT FROM STATE SALES AND COMPENSATING USE TAXES DESCRIBED IN PARAGRAPH FIFTY OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER BY ENACTING RESOLUTION IN THE FORM SET FORTH IN PARAGRAPH TWO OF THIS SUBDIVISION; WHEREUPON, UPON COMPLIANCE WITH THE PROVISIONS OF SUBDIVISIONS (D) AND (E) OF THIS SECTION, SUCH ENACTMENT OF SUCH RESOLUTION SHALL BE DEEMED TO BE AN AMENDMENT TO SUCH SECTION ELEVEN HUNDRED SEVEN AND SUCH SECTION ELEVEN HUNDRED SEVEN SHALL BE DEEMED TO INCORPORATE SUCH EXEMPTION AS IF IT HAD BEEN DULY ENACTED BY THE STATE LEGISLATURE AND APPROVED BY THE GOVERNOR.

(2) FORM OF RESOLUTION: BE IT ENACTED BY THE (INSERT PROPER TITLE OF LOCAL LEGISLATIVE BODY) AS FOLLOWS: SECTION ONE. RECEIPTS FROM SALES OF AND CONSIDERATION GIVEN OR CONTRACTED TO BE GIVEN FOR PURCHASES OF CHILD RESTRAINT SYSTEMS EXEMPT FROM STATE SALES AND COMPENSATING USE TAXES PURSUANT TO PARAGRAPH FIFTY OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THE TAX LAW SHALL ALSO BE EXEMPT FROM SALES AND COMPENSATING USE TAXES IMPOSED IN THIS JURISDICTION. SECTION TWO. THIS RESOLUTION SHALL TAKE EFFECT, (INSERT THE DATE) AND SHALL APPLY TO SALES MADE AND USES OCCURRING ON AND AFTER THAT DATE ALTHOUGH MADE OR OCCURRING UNDER A PRIOR CONTRACT.

S 6. The commissioner of taxation and finance is hereby authorized to implement the provisions of this act with respect to the elimination of the imposition of sales tax, additional taxes, and supplemental taxes on child restraint systems and all other taxes so addressed by this act.

S 7. This act shall take effect on the first day of the sales tax quarterly period, as described in subdivision (b) of section 1136 of the tax law, beginning at least 90 days after the date this act shall have become a law and shall apply in accordance with the applicable transitional provisions of sections 1106 and 1217 of the tax law.

#### PART D

Section 1. Paragraph 3 of subdivision (a) of section 1115 of the tax law, as amended by chapter 201 of the laws of 1976, is amended to read as follows:

(3) Drugs and medicines intended for use, internally or externally, in the cure, mitigation, treatment or prevention of illnesses or diseases in human beings, medical equipment (including component parts thereof) and supplies required for such use or to correct or alleviate physical incapacity, and products consumed by humans for the preservation of health but not including cosmetics [or toilet articles] notwithstanding the presence of medicinal ingredients therein or medical equipment (including component parts thereof) and supplies, other than such drugs

1 and medicines, purchased at retail for use in performing medical and  
2 similar services for compensation.

3 S 2. Subdivision (a) of section 1115 of the tax law is amended by  
4 adding a new paragraph 51 to read as follows:

5 (51) HYGIENE PRODUCTS INCLUDING: SHAMPOO, CONDITIONER, SOAP, BODY  
6 WASH, DENTAL FLOSS, TOOTHBRUSHES, TOOTHPASTE, MOUTHWASH, DEODORANT,  
7 ANTIPERSPIRANT, FEMININE HYGIENE PRODUCTS INCLUDING SANITARY NAPKINS AND  
8 TAMPONS, TOILET PAPER, TISSUES, RAZORS, SHAVING CREAM, COTTON SWABS,  
9 COTTONBALLS, DISPOSABLE AND NON-DISPOSABLE DIAPERS, DIAPER RASH OINT-  
10 MENTS, BABY WIPES.

11 S 3. Subdivision (b) of section 1107 of the tax law is amended by  
12 adding a new clause 15 to read as follows:

13 (15) EXCEPT AS OTHERWISE PROVIDED BY LAW, THE EXEMPTION PROVIDED IN  
14 PARAGRAPH FIFTY-ONE OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN  
15 OF THIS ARTICLE RELATING TO HYGIENE PRODUCTS SHALL BE APPLICABLE PURSU-  
16 ANT TO A LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED BY A CITY SUBJECT TO  
17 THE PROVISIONS OF THIS SECTION. SUCH CITY IS EMPOWERED TO ADOPT OR  
18 REPEAL SUCH A LOCAL LAW, ORDINANCE OR RESOLUTION. SUCH ADOPTION OR  
19 REPEAL SHALL ALSO BE DEEMED TO AMEND ANY LOCAL LAW, ORDINANCE OR RESOL-  
20 UTION ENACTED BY SUCH A CITY IMPOSING TAXES PURSUANT TO THE AUTHORITY OF  
21 SUBDIVISION (A) OF SECTION TWELVE HUNDRED TEN OF THIS CHAPTER.

22 S 4. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as  
23 amended by section 3 of part GG of chapter 57 of the laws of 2010, is  
24 amended to read as follows:

25 (1) Either, all of the taxes described in article twenty-eight of this  
26 chapter, at the same uniform rate, as to which taxes all provisions of  
27 the local laws, ordinances or resolutions imposing such taxes shall be  
28 identical, except as to rate and except as otherwise provided, with the  
29 corresponding provisions in such article twenty-eight, including the  
30 definition and exemption provisions of such article, so far as the  
31 provisions of such article twenty-eight can be made applicable to the  
32 taxes imposed by such city or county and with such limitations and  
33 special provisions as are set forth in this article. The taxes author-  
34 ized under this subdivision may not be imposed by a city or county  
35 unless the local law, ordinance or resolution imposes such taxes so as  
36 to include all portions and all types of receipts, charges or rents,  
37 subject to state tax under sections eleven hundred five and eleven  
38 hundred ten of this chapter, except as otherwise provided. (i) Any local  
39 law, ordinance or resolution enacted by any city of less than one  
40 million or by any county or school district, imposing the taxes author-  
41 ized by this subdivision, shall, notwithstanding any provision of law to  
42 the contrary, exclude from the operation of such local taxes all sales  
43 of tangible personal property for use or consumption directly and  
44 predominantly in the production of tangible personal property, gas,  
45 electricity, refrigeration or steam, for sale, by manufacturing, proc-  
46 essing, generating, assembly, refining, mining or extracting; and all  
47 sales of tangible personal property for use or consumption predominantly  
48 either in the production of tangible personal property, for sale, by  
49 farming or in a commercial horse boarding operation, or in both; and,  
50 unless such city, county or school district elects otherwise, shall omit  
51 the provision for credit or refund contained in clause six of subdivi-  
52 sion (a) or subdivision (d) of section eleven hundred nineteen of this  
53 chapter. (ii) Any local law, ordinance or resolution enacted by any  
54 city, county or school district, imposing the taxes authorized by this  
55 subdivision, shall omit the residential solar energy systems equipment  
56 exemption provided for in subdivision (ee) and the clothing and footwear

1 exemption provided for in paragraph thirty of subdivision (a) of section  
2 eleven hundred fifteen of this chapter, unless such city, county or  
3 school district elects otherwise as to either such residential solar  
4 energy systems equipment exemption or such clothing and footwear  
5 exemption. ANY LOCAL LAW, ORDINANCE OR RESOLUTION ENACTED BY ANY CITY,  
6 COUNTY OR SCHOOL DISTRICT, IMPOSING THE TAXES AUTHORIZED BY THIS SUBDI-  
7 VISION, SHALL OMIT THE HYGIENE PRODUCTS EXEMPTION PROVIDED FOR IN PARA-  
8 GRAPH FIFTY-ONE OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF  
9 THIS CHAPTER, UNLESS SUCH CITY, COUNTY OR SCHOOL DISTRICT ELECTS OTHER-  
10 WISE; PROVIDED THAT IF SUCH A CITY HAVING A POPULATION OF ONE MILLION OR  
11 MORE ENACTS THE RESOLUTION DESCRIBED IN SUBDIVISION (S) OF THIS SECTION  
12 OR REPEALS SUCH RESOLUTION, SUCH RESOLUTION OR REPEAL SHALL ALSO BE  
13 DEEMED TO AMEND ANY LOCAL LAW, ORDINANCE OR RESOLUTION ENACTED BY SUCH A  
14 CITY IMPOSING SUCH TAXES PURSUANT TO THE AUTHORITY OF THIS SUBDIVISION,  
15 WHETHER OR NOT SUCH TAXES ARE SUSPENDED AT THE TIME SUCH CITY ENACTS ITS  
16 RESOLUTION PURSUANT TO SUBDIVISION (S) OF THIS SECTION OR AT THE TIME OF  
17 SUCH REPEAL; PROVIDED, FURTHER, THAT ANY SUCH LOCAL LAW, ORDINANCE OR  
18 RESOLUTION AND SECTION ELEVEN HUNDRED SEVEN OF THIS CHAPTER, AS DEEMED  
19 TO BE AMENDED IN THE EVENT A CITY OF ONE MILLION OR MORE ENACTS A RESOL-  
20 UTION PURSUANT TO THE AUTHORITY OF SUBDIVISION (S) OF THIS SECTION,  
21 SHALL BE FURTHER AMENDED, AS PROVIDED IN SECTION TWELVE HUNDRED EIGHTEEN  
22 OF THIS SUBPART, SO THAT THE HYGIENE PRODUCTS EXEMPTION IN ANY SUCH  
23 LOCAL LAW, ORDINANCE OR RESOLUTION OR IN SUCH SECTION ELEVEN HUNDRED  
24 SEVEN OF THIS CHAPTER IS THE SAME AS THE HYGIENE PRODUCTS EXEMPTION IN  
25 PARAGRAPH FIFTY-ONE OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN  
26 OF THIS CHAPTER.

27 S 5. Subdivision (d) of section 1210 of the tax law, as amended by  
28 section 37 of part S-1 of chapter 57 of the laws of 2009, is amended to  
29 read as follows:

30 (d) A local law, ordinance or resolution imposing any tax pursuant to  
31 this section, increasing or decreasing the rate of such tax, repealing  
32 or suspending such tax, exempting from such tax the energy sources and  
33 services described in paragraph three of subdivision (a) or of subdivi-  
34 sion (b) of this section or changing the rate of tax imposed on such  
35 energy sources and services or providing for the credit or refund  
36 described in clause six of subdivision (a) of section eleven hundred  
37 nineteen of this chapter must go into effect only on one of the follow-  
38 ing dates: March first, June first, September first or December first;  
39 provided, that a local law, ordinance or resolution providing for the  
40 exemption described in paragraph thirty of subdivision (a) of section  
41 eleven hundred fifteen of this chapter or repealing any such exemption  
42 or a local law, ordinance or resolution providing for a refund or credit  
43 described in subdivision (d) of section eleven hundred nineteen of this  
44 chapter or repealing such provision so provided must go into effect only  
45 on March first; PROVIDED, FURTHER, THAT A LOCAL LAW, ORDINANCE OR RESOL-  
46 UTION PROVIDING FOR THE EXEMPTION DESCRIBED IN PARAGRAPH FIFTY-ONE OF  
47 SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER OR  
48 REPEALING ANY SUCH EXEMPTION SO PROVIDED AND A RESOLUTION ENACTED PURSU-  
49 ANT TO THE AUTHORITY OF SUBDIVISION (S) OF THIS SECTION PROVIDING SUCH  
50 EXEMPTION OR REPEALING SUCH EXEMPTION SO PROVIDED MAY GO INTO EFFECT  
51 IMMEDIATELY. No such local law, ordinance or resolution shall be effec-  
52 tive unless a certified copy of such law, ordinance or resolution is  
53 mailed by registered or certified mail to the commissioner at the  
54 commissioner's office in Albany at least ninety days prior to the date  
55 it is to become effective. However, the commissioner may waive and  
56 reduce such ninety-day minimum notice requirement to a mailing of such

certified copy by registered or certified mail within a period of not less than thirty days prior to such effective date if the commissioner deems such action to be consistent with the commissioner's duties under section twelve hundred fifty of this article and the commissioner acts by resolution. Where the restriction provided for in section twelve hundred twenty-three of this article as to the effective date of a tax and the notice requirement provided for therein are applicable and have not been waived, the restriction and notice requirement in section twelve hundred twenty-three of this article shall also apply.

S 6. Section 1210 of the tax law is amended by adding a new subdivision (s) to read as follows:

(S) NOTWITHSTANDING ANY OTHER PROVISION OF STATE OR LOCAL LAW, ORDINANCE OR RESOLUTION TO THE CONTRARY: (1) ANY CITY HAVING A POPULATION OF ONE MILLION OR MORE IN WHICH THE TAXES IMPOSED BY SECTION ELEVEN HUNDRED SEVEN OF THIS CHAPTER ARE IN EFFECT, ACTING THROUGH ITS LOCAL LEGISLATIVE BODY, IS HEREBY AUTHORIZED AND EMPOWERED TO ELECT TO PROVIDE THE EXEMPTION FROM SUCH TAXES FOR THE SAME HYGIENE PRODUCTS EXEMPT FROM STATE SALES AND COMPENSATING USE TAXES DESCRIBED IN PARAGRAPH FIFTY-ONE OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER BY ENACTING A RESOLUTION IN THE FORM SET FORTH IN PARAGRAPH TWO OF THIS SUBDIVISION; WHEREUPON, UPON COMPLIANCE WITH THE PROVISIONS OF SUBDIVISIONS (D) AND (E) OF THIS SECTION, SUCH ENACTMENT OF SUCH RESOLUTION SHALL BE DEEMED TO BE AN AMENDMENT TO SUCH SECTION ELEVEN HUNDRED SEVEN AND SUCH SECTION ELEVEN HUNDRED SEVEN SHALL BE DEEMED TO INCORPORATE SUCH EXEMPTION AS IF IT HAD BEEN DULY ENACTED BY THE STATE LEGISLATURE AND APPROVED BY THE GOVERNOR. (2) FORM OF RESOLUTION: BE IT ENACTED BY THE (INSERT PROPER TITLE OF LOCAL LEGISLATIVE BODY) AS FOLLOWS: SECTION ONE. RECEIPTS FROM SALES OF AND CONSIDERATION GIVEN OR CONTRACTED TO BE GIVEN FOR PURCHASES OF HYGIENE PRODUCTS EXEMPT FROM STATE SALES AND COMPENSATING USE TAXES PURSUANT TO PARAGRAPH FIFTY-ONE OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THE TAX LAW SHALL ALSO BE EXEMPT FROM SALES AND COMPENSATING USE TAXES IMPOSED IN THIS JURISDICTION. SECTION TWO. THIS RESOLUTION SHALL TAKE EFFECT, (INSERT THE DATE) AND SHALL APPLY TO SALES MADE AND USES OCCURRING ON AND AFTER THAT DATE ALTHOUGH MADE OR OCCURRING UNDER A PRIOR CONTRACT.

S 7. The commissioner of taxation and finance is hereby authorized to implement the provisions of this act with respect to the elimination of the imposition of sales tax, additional taxes, and supplemental taxes on hygiene products and all other taxes so addressed by this act.

S 8. This act shall take effect on the first day of the sales tax quarterly period, as described in subdivision (b) of section 1136 of the tax law, beginning at least 90 days after the date this act shall have become a law and shall apply in accordance with the applicable transitional provisions of sections 1106 and 1217 of the tax law.

S 2. Severability. If any clause, sentence, paragraph, section or part of this act shall be adjudged by any court of competent jurisdiction to be invalid and after exhaustion of all further judicial review, the judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, section or part of this act directly involved in the controversy in which the judgment shall have been rendered.

S 3. This act shall take effect immediately provided, however, that the applicable effective date of Parts A through D of this act shall be as specifically set forth in the last section of such Parts.