

LBD15894-01-2

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

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

7 (1) Either, all of the taxes described in article twenty-eight of this
8 chapter, at the same uniform rate, as to which taxes all provisions of
9 the local laws, ordinances or resolutions imposing such taxes shall be
10 identical, except as to rate and except as otherwise provided, with the
11 corresponding provisions in such article twenty-eight, including the
12 definition and exemption provisions of such article, so far as the
13 provisions of such article twenty-eight can be made applicable to the
14 taxes imposed by such city or county and with such limitations and
15 special provisions as are set forth in this article. The taxes author-
16 ized under this subdivision may not be imposed by a city or county
17 unless the local law, ordinance or resolution imposes such taxes so as
18 to include all portions and all types of receipts, charges or rents,
19 subject to state tax under sections eleven hundred five and eleven
20 hundred ten of this chapter, except as otherwise provided. (i) Any local
21 law, ordinance or resolution enacted by any city of less than one
22 million or by any county or school district, imposing the taxes author-
23 ized by this subdivision, shall, notwithstanding any provision of law to
24 the contrary, exclude from the operation of such local taxes all sales
25 of tangible personal property for use or consumption directly and
26 predominantly in the production of tangible personal property, gas,
27 electricity, refrigeration or steam, for sale, by manufacturing, proc-
28 essing, generating, assembly, refining, mining or extracting; and all
29 sales of tangible personal property for use or consumption predominantly
30 either in the production of tangible personal property, for sale, by
31 farming or in a commercial horse boarding operation, or in both; and,
32 unless such city, county or school district elects otherwise, shall omit
33 the provision for credit or refund contained in clause six of subdivi-
34 sion (a) or subdivision (d) of section eleven hundred nineteen of this
35 chapter. (ii) Any local law, ordinance or resolution enacted by any
36 city, county or school district, imposing the taxes authorized by this
37 subdivision, shall omit the residential solar energy systems equipment
38 exemption provided for in subdivision (ee) and the clothing and footwear
39 exemption provided for in paragraph thirty of subdivision (a) of section
40 eleven hundred fifteen of this chapter, unless such city, county or
41 school district elects otherwise as to either such residential solar
42 energy systems equipment exemption or such clothing and footwear
43 exemption. ANY LOCAL LAW, ORDINANCE OR RESOLUTION ENACTED BY ANY CITY,
44 COUNTY OR SCHOOL DISTRICT, IMPOSING THE TAXES AUTHORIZED BY THIS SUBDI-
45 VISION, SHALL OMIT THE MOTOR FUEL AND DIESEL MOTOR FUEL EXEMPTION
46 PROVIDED FOR IN PARAGRAPH FORTY-NINE OF SUBDIVISION (A) OF SECTION ELEV-
47 EN HUNDRED FIFTEEN OF THIS CHAPTER, UNLESS SUCH CITY, COUNTY OR SCHOOL
48 DISTRICT ELECTS OTHERWISE; PROVIDED THAT IF SUCH A CITY HAVING A POPU-
49 LATION OF ONE MILLION OR MORE ENACTS THE RESOLUTION DESCRIBED IN SUBDI-
50 VISION (P) OF THIS SECTION OR REPEALS SUCH RESOLUTION, SUCH RESOLUTION
51 OR REPEAL SHALL ALSO BE DEEMED TO AMEND ANY LOCAL LAW, ORDINANCE OR
52 RESOLUTION ENACTED BY SUCH A CITY IMPOSING SUCH TAXES PURSUANT TO THE
53 AUTHORITY OF THIS SUBDIVISION, WHETHER OR NOT SUCH TAXES ARE SUSPENDED
54 AT THE TIME SUCH CITY ENACTS ITS RESOLUTION PURSUANT TO SUBDIVISION (P)
55 OF THIS SECTION OR AT THE TIME OF ANY SUCH REPEAL; PROVIDED, FURTHER,
56 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.

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

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

(13) EXCEPT AS OTHERWISE PROVIDED BY LAW, THE EXEMPTION PROVIDED IN PARAGRAPHS FORTY-FOUR, FORTY-FIVE, FORTY-SIX, FORTY-SEVEN AND FORTY-EIGHT OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS ARTICLE RELATING TO BICYCLE HELMETS, MOTORCYCLE HELMETS, SNOWMOBILE HELMETS, EQUESTRIAN HELMETS AND SPORTS HELMETS 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 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.