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

1325

2011-2012 Regular Sessions

I N A S S E M B L Y

(PREFILED)

January 5, 2011

Introduced by M. of A. ORTIZ, PEOPLES-STOKES, BOYLAND, SCHROEDER, JAFFEE -- Multi-Sponsored by -- M. of A. BROOK-KRASNY, MAISEL, MAYERSOHN, SWEENEY, TOWNS, WEISENBERG -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to exempting medical equipment and supplies purchased by a health care facility located in an empire zone 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. Subdivision (a) of section 1115 of the tax law is amended by adding a new paragraph 44 to read as follows:

(44) (I) MEDICAL EQUIPMENT AND MEDICAL SUPPLIES PURCHASED FOR USE BY HEALTH CARE FACILITIES THAT SERVE UNINSURED PATIENTS LOCATED IN AN AREA DESIGNATED AS AN EMPIRE ZONE PURSUANT TO ARTICLE EIGHTEEN-B OF THE GENERAL MUNICIPAL LAW. SUCH EXEMPTION SHALL APPLY TO THE FIRST FIVE HUNDRED THOUSAND DOLLARS OF MEDICAL EQUIPMENT AND MEDICAL SUPPLIES PURCHASED BY THE TAXPAYER.

(II) FOR PURPOSES OF THIS SUBDIVISION, THE FOLLOWING TERMS SHALL HAVE THE FOLLOWING MEANINGS:

(A) "MEDICAL EQUIPMENT" SHALL MEAN DURABLE MEDICAL EQUIPMENT THAT CAN BE USED REPEATEDLY AND THAT SERVES A MEDICAL PURPOSE IN THE DIAGNOSIS, TREATMENT OR CARE OF AN INDIVIDUAL;

(B) "MEDICAL SUPPLIES" SHALL MEAN ITEMS THAT ARE CONSUMABLE, EXPENDABLE, DISPOSABLE OR NONDURABLE, AND THAT SERVE A MEDICAL PURPOSE IN THE DIAGNOSIS, TREATMENT OR CARE OF AN INDIVIDUAL; AND

(C) "HEALTH CARE FACILITY" SHALL MEAN A HOSPITAL AS DEFINED IN ARTICLE TWENTY-EIGHT OF THE PUBLIC HEALTH LAW.

S 2. This act shall take effect on the first day of a sales tax quarterly period, as described in subdivision (b) of section 1136 of the tax law, next commencing at least sixty days after this act shall have

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

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become law and shall apply in accordance with the applicable transitional provisions of sections 1106 and 1217 of the tax law; provided, further, that the commissioner of taxation and finance shall be authorized on and after the date this act shall have become a law to take steps necessary to implement the provisions of this act on its effective date.