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

3696

2011-2012 Regular Sessions

I N  A S S E M B L Y

January 26, 2011

Introduced by M. of A. J. MILLER -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to exempting from sales and compensating use taxes the retail sale of tangible personal property by not-for-profit organizations

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

Section 1. Paragraph 1 of subdivision (b) of section 1116 of the tax law, as amended by section 1 of part KK-1 of chapter 57 of the laws of 2008, is amended to read as follows:

(1) (i) retail sales of tangible personal property by any shop or store operated by an organization described in paragraph [(4), (5)] FIVE or [(6)] SIX of subdivision (a) of this section; (ii) sales, other than for resale, of services described in subdivision (b) or paragraph five of subdivision (c) of section eleven hundred five of this article by that organization, whether or not at a shop or store; (iii) retail sales of tangible personal property and sales, other than for resale, of those services by that organization, made with a degree of regularity, frequency, and continuity by remote means, such as by telephone, the internet, mail order or otherwise; or (iv) retail sales of tangible personal property by lease or rental by that organization as lessor, whether or not at a shop or store;

S 2. This act shall take effect on the first of January next succeeding the date on which it shall have become a law.

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

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