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

3976

2011-2012 Regular Sessions

I N A S S E M B L Y

January 31, 2011

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

AN ACT to amend the tax law, in relation to excluding from sales tax receipts the rental or leasing of trucks and other motor vehicles used in connection with the production of a film for sale

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) THE RENTAL OR LEASE OF TRUCKS, TRACTORS, TRAILERS OR SEMITRAILERS, AS SUCH TERMS ARE DEFINED IN ARTICLE ONE OF THE VEHICLE AND TRAFFIC LAW, PROVIDED SUCH VEHICLE IS USED IN CONNECTION WITH THE PRODUCTION OF A FILM FOR SALE. THE FOREGOING SHALL INCLUDE, BUT NOT BE LIMITED TO, SUCH VEHICLES THAT ARE USED AS DRESSING ROOMS, WARDROBE TRUCKS, HAIR AND MAKEUP TRUCKS, HONEYWAGONS, PRODUCTION OFFICE TRAILERS, AND CAMERA AND EQUIPMENT TRUCKS. FOR PURPOSES OF THIS PARAGRAPH, THE TERM "FILM" MEANS FEATURE FILMS, DOCUMENTARY FILMS, SHORTS, TELEVISION FILMS, TELEVISION COMMERCIALS AND SIMILAR PRODUCTION.

S 2. This act shall take effect immediately; provided, however, that the provisions of this act shall first be implemented on the first day of a sales tax quarterly period, as such period is described in subdivision (b) of section 1136 of the tax law, beginning at least sixty days after the date this act shall have become a law and shall apply to services rendered and sales made on or after that date although rendered or made under a prior contract.

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

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