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

S. 818 A. 514

2011-2012 Regular Sessions

S E N A T E - A S S E M B L Y

(PREFILED)

January 5, 2011

IN SENATE -- Introduced by Sen. LAVALLE -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

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

AN ACT to amend the tax law, in relation to exemption of factory-built home shells from the tax on sales and the compensating use tax

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

Section 1. Legislative intent. The legislature hereby finds and declares that the factory-built home shell business is an integral component of the economy of this state and that new home construction fosters economic development throughout the state. It is the intent of this legislature to exempt factory-built home shells delivered to residential building sites in order to promote such development.

S 2. Subdivision (a) of section 1115 of the tax law is amended by adding a new paragraph 44 to read as follows:

(44) FACTORY-BUILT HOME SHELLS DELIVERED TO A RESIDENTIAL REAL PROPERTY BUILDING SITE. FOR PURPOSES OF THIS PARAGRAPH, THE TERM "FACTORY-BUILT HOME SHELL" SHALL MEAN A STRUCTURE CONSISTING ESSENTIALLY OF EXTERNAL WALLS INCLUDING INSULATION, WINDOWS, DOORS AND ROOF TRUSSES, ASSEMBLED IN A FACTORY AND MADE READY FOR DELIVERY TO A RESIDENTIAL REAL PROPERTY BUILDING SITE.

S 3. This act shall take effect on the first of March next succeeding the date on which it shall have become a law and shall apply to sales made or uses occurring on or after such date although made or occurring under a prior contract; provided, that the commissioner of taxation and finance shall be authorized on and after the date this act shall have become a law to adopt rules and regulations and issue any procedures, forms or instructions necessary for the timely implementation of this act on its effective date.

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

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