

5718

2011-2012 Regular Sessions

I N A S S E M B L Y

February 25, 2011

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

AN ACT to amend the tax law, in relation to the sale of food and beverages through vending machines

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

1 Section 1. Paragraph 1 of subdivision (a) of section 1115 of the tax
2 law, as amended by section 1 of part O of chapter 63 of the laws of
3 2000, is amended to read as follows:
4 (1) Food, food products, beverages, dietary foods and health supple-
5 ments, sold for human consumption but not including (i) candy and
6 confectionery, (ii) fruit drinks which contain less than seventy percent
7 of natural fruit juice, (iii) soft drinks, sodas and beverages such as
8 are ordinarily dispensed at soda fountains or in connection therewith
9 (other than coffee, tea and cocoa) and (iv) beer, wine or other alcohol-
10 ic beverages, all of which shall be subject to the retail sales and
11 compensating use taxes, whether or not the item is sold in liquid form.
12 The food and drink excluded from the exemption provided by this para-
13 graph under subparagraphs (i), (ii) and (iii) of this paragraph shall be
14 exempt under this paragraph when sold for [seventy-five cents] ONE
15 DOLLAR AND FIFTY CENTS or less through any vending machine activated by
16 the use of coin, currency, credit card or debit card. With the exception
17 of the provision in this paragraph providing for an exemption for
18 certain food or drink sold for [seventy-five cents] ONE DOLLAR AND FIFTY
19 CENTS or less through vending machines, nothing herein shall be
20 construed as exempting food or drink from the tax imposed under subdivi-
21 sion (d) of section eleven hundred five OF THIS ARTICLE.
22 S 2. This act shall take effect January 1, 2012.

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

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