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

5778

2011-2012 Regular Sessions

I N A S S E M B L Y

February 28, 2011

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

AN ACT to amend the tax law, in relation to sales tax on clothing and footwear in cities with a population of one million or more

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

Section 1. Subparagraph (i) of paragraph 30 of subdivision (a) of section 1115 of the tax law, as amended by section 1 of part GG of chapter 57 of the laws of 2010, is amended to read as follows:

(i) For purposes of the taxes imposed by sections eleven hundred five, eleven hundred nine, and eleven hundred ten of this article, and for purposes only of taxes imposed by a county, city, or school district pursuant to the authority of subpart B of part one of article twenty-nine of this chapter that elects the exemption described in this subparagraph, for the period commencing April first, two thousand eleven, and ending March thirty-first, two thousand twelve, clothing and footwear for which the receipt or consideration given or contracted to be given is less than fifty-five dollars per article of clothing, per pair of shoes or other articles of footwear or per item used or consumed to make or repair such clothing and which becomes a physical component part of such clothing; PROVIDED, HOWEVER, THAT IN A CITY WITH A POPULATION OF ONE MILLION OR MORE ALL CLOTHING AND FOOTWEAR AND ITEMS USED OR CONSUMED TO MAKE OR REPAIR SUCH CLOTHING AND WHICH BECOMES A PHYSICAL COMPONENT PART OF SUCH CLOTHING REGARDLESS OF COST SHALL BE EXEMPT FROM THE TAXES IMPOSED BY SECTIONS ELEVEN HUNDRED FIVE AND ELEVEN HUNDRED TEN OF THIS ARTICLE.

S 2. Paragraph 30 of subdivision (a) of section 1115 of the tax law, as amended by section 84 of part A of chapter 56 of the laws of 1998, is amended to read as follows:

(30) Clothing and footwear for which the receipt or consideration given or contracted to be given is less than one hundred ten dollars per

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

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article of clothing, per pair of shoes or other articles of footwear or per item used or consumed to make or repair such clothing and which becomes a physical component part of such clothing; PROVIDED, HOWEVER, THAT IN A CITY WITH A POPULATION OF ONE MILLION OR MORE ALL CLOTHING AND FOOTWEAR AND ITEMS USED OR CONSUMED TO MAKE OR REPAIR SUCH CLOTHING AND WHICH BECOMES A PHYSICAL COMPONENT PART OF SUCH CLOTHING REGARDLESS OF COST SHALL BE EXEMPT FROM THE TAXES IMPOSED UNDER SECTIONS ELEVEN HUNDRED FIVE AND ELEVEN HUNDRED TEN OF THIS ARTICLE.

S 3. This act shall take effect on the first of January next succeeding the date on which it shall have become a law, provided that the amendments to paragraph 30 of subdivision (a) of section 1115 of the tax law, made by section one of this act, shall be subject to the expiration and reversion of such paragraph pursuant to section 6 of part GG of chapter 57 of the laws of 2010, as amended, when upon such date the provisions of section two of this act shall take effect.