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

7182

2011-2012 Regular Sessions

I N A S S E M B L Y

April 15, 2011

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 authorizing the counties to lower or eliminate the tax on energy sources imposed on businesses in such county

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

Section 1. Subdivision (a) of section 1210 of the tax law is amended by adding a new paragraph 3-a to read as follows:

(3-A) NOTWITHSTANDING ANY OTHER PROVISION OF LAW TO THE CONTRARY, ANY COUNTY, MAY, BY LOCAL LAW, PROVIDE THAT THE TAXES IMPOSED, PURSUANT TO THIS SUBDIVISION, BY SUCH COUNTY ON THE RETAIL SALE OR USE OF FUEL OIL AND COAL USED FOR BUSINESS PURPOSES, THE RETAIL SALE OR USE OF WOOD USED FOR BUSINESS HEATING PURPOSES AND THE SALE, OTHER THAN FOR RESALE, OF PROPANE (EXCEPT WHEN SOLD IN CONTAINERS OF LESS THAN ONE HUNDRED POUNDS), NATURAL GAS, ELECTRICITY, STEAM AND GAS, ELECTRIC AND STEAM SERVICES USED FOR BUSINESS PURPOSES MAY BE IMPOSED AT A LOWER RATE THAN THE UNIFORM LOCAL RATE IMPOSED PURSUANT TO THE OPENING PARAGRAPH OF THIS SECTION, AS LONG AS SUCH RATE IS ONE OF THE RATES AUTHORIZED BY SUCH PARAGRAPH OR SUCH SALE OR USE MAY BE EXEMPTED FROM SUCH TAXES. PROVIDED, HOWEVER, SUCH LOWER RATE SHALL APPLY TO ALL SUCH ENERGY SOURCES AND SERVICES AND AT THE SAME RATE AND NO SUCH EXEMPTION MAY BE ENACTED UNLESS SUCH EXEMPTION APPLIES TO ALL SUCH ENERGY SOURCES AND SERVICES. THE PROVISIONS OF THIS PARAGRAPH SHALL NOT APPLY TO A SALE OR USE OF (I) DIESEL MOTOR FUEL WHICH INVOLVES A DELIVERY AT A FILLING STATION OR INTO A REPOSITORY WHICH IS EQUIPPED WITH A HOSE OR OTHER APPARATUS BY WHICH SUCH FUEL CAN BE DISPENSED INTO THE FUEL TANK OF A MOTOR VEHICLE AND (II) ENHANCED DIESEL MOTOR FUEL EXCEPT IN THE CASE OF A SALE OR USE OF SUCH ENHANCED DIESEL MOTOR FUEL USED EXCLUSIVELY FOR BUSINESS PURPOSES WHICH IS DELIVERED INTO A STORAGE TANK WHICH IS NOT EQUIPPED WITH A HOSE OR OTHER APPARATUS BY WHICH SUCH FUEL CAN BE DISPENSED INTO THE FUEL TANK OF A MOTOR VEHICLE AND SUCH STORAGE TANK IS ATTACHED TO THE HEATING UNIT BURNING SUCH FUEL.

S 2. This act shall take effect immediately.

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

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