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

7681

2011-2012 Regular Sessions

I N A S S E M B L Y

May 12, 2011

Introduced by M. of A. SALADINO, RA, CURRAN -- Multi-Sponsored by -- M. of A. GRAF, McDONOUGH -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to exempting certain purchases from sales and use taxes

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 4-a to read as follows:

(4-A) ITEMS OF TANGIBLE PERSONAL PROPERTY WHICH ARE REASONABLY RELATED TO THE USE OF THOSE ITEMS ENUMERATED IN PARAGRAPHS THREE AND FOUR OF THIS SUBDIVISION, WHEN PURCHASED BY OR ON BEHALF OF A PERSON WHO HAS BEEN DETERMINED BY A PHYSICIAN TO BE DISABLED. THE COMMISSIONER, UPON APPLICATION THEREFOR ON FORMS PROVIDED BY THE COMMISSIONER, SHALL ISSUE NUMERICAL IDENTIFICATION TO THE APPLICANT SHOWING THEIR TAX EXEMPT STATUS.

S 2. This act shall take effect on the thirtieth day after it shall have become a law.

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

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