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

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I N A S S E M B L Y

April 27, 2012

Introduced by M. of A. GALEF, BRINDISI, LUPARDO, LAVINE, ABINANTI, ESPINAL, BARRETT, COLTON, WEPRIN, KEARNS, HOOPER, ROBERTS -- Multi-Sponsored by -- M. of A. AMEDORE, BURLING, CLARK, CONTE, CROUCH, FINCH, LOSQUADRO, McKEVITT, RAIA, SAYWARD, THIELE, WEISENBERG -- read once and referred to the Committee on Ways and Means -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- again reported from said committee with amendments, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to authorizing counties to establish a tax free week in August

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

Section 1. The tax law is amended by adding a new section 1225 to read as follows:

S 1225. SALES TAX EXEMPTION. NOTWITHSTANDING ANY OTHER LAW TO THE CONTRARY, ANY COUNTY MAY ELECT TO EXEMPT PURCHASES OF CLOTHING AND FOOTWEAR FOR WHICH THE RECEIPT OR CONSIDERATION GIVEN OR CONTRACTED TO BE GIVEN IS LESS THAN ONE HUNDRED TEN 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, SOLD WITHIN THE COUNTY FROM ANY SALES AND COMPENSATING USE TAXES IMPOSED PURSUANT TO PART ONE OF THIS ARTICLE FOR A PERIOD OF NO MORE THAN SEVEN DAYS IN AUGUST COMMENCING ON THE THIRD FRIDAY.

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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