

7359

I N S E N A T E

May 2, 2012

Introduced by Sen. BALL -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to authorizing the county of Putnam to exempt from county sales and compensating use taxes all taxable goods and services, except automotive fuel and motor vehicles, during the period commencing on August tenth and ending on August twentieth, two thousand twelve

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

1 Section 1. Section 1210 of the tax law is amended by adding a new
2 subdivision (p) to read as follows:

3 (P) NOTWITHSTANDING ANY OTHER PROVISION OF STATE OR LOCAL LAW, ORDI-
4 NANCE OR RESOLUTION TO THE CONTRARY:

5 (1) THE COUNTY OF PUTNAM, ACTING THROUGH ITS COUNTY LEGISLATURE, IS
6 HEREBY AUTHORIZED AND EMPOWERED TO ELECT TO EXEMPT FROM ALL TAXES
7 IMPOSED IN SUCH COUNTY PURSUANT TO THIS SECTION ALL GOODS AND SERVICES,
8 EXCEPT MOTOR VEHICLES AND AUTOMOTIVE FUEL, AS DEFINED IN CLAUSE (A) OF
9 SUBPARAGRAPH (II) OF PARAGRAPH FOUR OF SUBDIVISION (B) OF SECTION ELEVEN
10 HUNDRED ONE OF THIS CHAPTER, DURING THE PERIOD COMMENCING ON AUGUST
11 TENTH AND ENDING ON AUGUST TWENTIETH, TWO THOUSAND TWELVE, BY ENACTING A
12 RESOLUTION IN THE FORM SET FORTH IN PARAGRAPH TWO OF THIS SUBDIVISION.

13 (2) FORM OF RESOLUTION: BE IT ENACTED BY THE PUTNAM COUNTY LEGISLATURE
14 AS FOLLOWS:

15 SECTION ONE. RECEIPTS FROM SALES OF AND CONSIDERATION GIVEN OR
16 CONTRACTED TO BE GIVEN FOR ALL GOODS AND SERVICES, EXCEPT MOTOR VEHICLES
17 AND AUTOMOTIVE FUEL, SHALL BE EXEMPT FROM SALES AND COMPENSATING USE
18 TAXES IMPOSED BY THE COUNTY OF PUTNAM.

19 SECTION TWO. THIS RESOLUTION SHALL TAKE EFFECT AUGUST 10, 2012 AND
20 SHALL EXPIRE ON AUGUST 20, 2012, AND SHALL APPLY TO SALES MADE, SERVICES
21 RENDERED AND USES OCCURRING DURING SUCH PERIOD OF TIME IN ACCORDANCE
22 WITH THE APPLICABLE TRANSITIONAL PROVISIONS IN SECTIONS 1106, 1216 AND
23 1217 OF THE NEW YORK TAX LAW.

24 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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