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

836

2011-2012 Regular Sessions

I N S E N A T E

(PREFILED)

January 5, 2011

Introduced by Sen. YOUNG -- 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 granting a sales and compensating use tax exemption for the purchase of seeds to be cultivated to grow food for the purchaser's own or family consumption

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 1-a to read as follows:

(1-A) SEEDS WHICH WHEN CULTIVATED PRODUCE FOOD, WHEN THE PURCHASER THEREOF WILL USE THE FOOD PRODUCED THEREFROM FOR HIS OR HER OWN PERSONAL OR FAMILY'S HUMAN CONSUMPTION. THIS PARAGRAPH SHALL NOT APPLY TO ANY SEEDS RESOLD BY THE PURCHASER THEREOF.

S 2. This act shall take effect on the first of January next succeeding the date on which 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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