

1574

2013-2014 Regular Sessions

I N A S S E M B L Y

(PREFILED)

January 9, 2013

Introduced by M. of A. KOLB, OAKS, RAIA, TENNEY, PALMESANO -- read once  
and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to eliminating state sales and  
compensating use taxes on motor fuels and diesel motor fuels and  
authorizing localities to eliminate such taxes at the local level  
(Part A); to amend the tax law, in relation to exemptions from sales  
and use taxes (Part B); to amend the tax law, in relation to providing  
a sales tax exemption for child restraint systems (Part C); and to  
amend the tax law, in relation to exemptions from sales and use taxes  
(Part D)

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

1 Section 1. This act enacts into law components of legislation relating  
2 to "Shop-NY". Each component is wholly contained within a Part identi-  
3 fied as Parts A through D. The effective date for each particular  
4 provision contained within such Part is set forth in the last section of  
5 such Part. Any provision in any section contained within a Part, includ-  
6 ing the effective date of the Part, which makes a reference to a section  
7 "of this act", when used in connection with that particular component,  
8 shall be deemed to mean and refer to the corresponding section of the  
9 Part in which it is found. Section three of this act sets forth the  
10 general effective date of this act.

11 PART A

12 Section 1. Subdivision (a) of section 1115 of the tax law is amended  
13 by adding a new paragraph 49 to read as follows:

14 (49) MOTOR FUEL AND DIESEL MOTOR FUEL.

15 S 2. Subdivision (b) of section 1107 of the tax law is amended by  
16 adding a new clause 12 to read as follows:

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

LBD03668-01-3

1 (12) EXCEPT AS OTHERWISE PROVIDED BY LAW, THE EXEMPTION PROVIDED IN  
2 PARAGRAPH FORTY-NINE OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED  
3 FIFTEEN OF THIS ARTICLE RELATING TO MOTOR FUEL AND DIESEL MOTOR FUEL  
4 SHALL BE APPLICABLE PURSUANT TO A LOCAL LAW, ORDINANCE OR RESOLUTION  
5 ADOPTED BY A CITY SUBJECT TO THE PROVISIONS OF THIS SECTION. SUCH CITY  
6 IS EMPOWERED TO ADOPT OR REPEAL SUCH A LOCAL LAW, ORDINANCE OR RESOL-  
7 UTION. SUCH ADOPTION OR REPEAL SHALL ALSO BE DEEMED TO AMEND ANY LOCAL  
8 LAW, ORDINANCE OR RESOLUTION ENACTED BY SUCH A CITY IMPOSING TAXES  
9 PURSUANT TO THE AUTHORITY OF SUBDIVISION (A) OF SECTION TWELVE HUNDRED  
10 TEN OF THIS CHAPTER.

11 S 3. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as  
12 amended by chapter 406 of the laws of 2012, is amended to read as  
13 follows:

14 (1) Either, all of the taxes described in article twenty-eight of this  
15 chapter, at the same uniform rate, as to which taxes all provisions of  
16 the local laws, ordinances or resolutions imposing such taxes shall be  
17 identical, except as to rate and except as otherwise provided, with the  
18 corresponding provisions in such article twenty-eight, including the  
19 definition and exemption provisions of such article, so far as the  
20 provisions of such article twenty-eight can be made applicable to the  
21 taxes imposed by such city or county and with such limitations and  
22 special provisions as are set forth in this article. The taxes author-  
23 ized under this subdivision may not be imposed by a city or county  
24 unless the local law, ordinance or resolution imposes such taxes so as  
25 to include all portions and all types of receipts, charges or rents,  
26 subject to state tax under sections eleven hundred five and eleven  
27 hundred ten of this chapter, except as otherwise provided. (i) Any local  
28 law, ordinance or resolution enacted by any city of less than one  
29 million or by any county or school district, imposing the taxes author-  
30 ized by this subdivision, shall, notwithstanding any provision of law to  
31 the contrary, exclude from the operation of such local taxes all sales  
32 of tangible personal property for use or consumption directly and  
33 predominantly in the production of tangible personal property, gas,  
34 electricity, refrigeration or steam, for sale, by manufacturing, proc-  
35 essing, generating, assembly, refining, mining or extracting; and all  
36 sales of tangible personal property for use or consumption predominantly  
37 either in the production of tangible personal property, for sale, by  
38 farming or in a commercial horse boarding operation, or in both; and,  
39 unless such city, county or school district elects otherwise, shall omit  
40 the provision for credit or refund contained in clause six of subdivi-  
41 sion (a) or subdivision (d) of section eleven hundred nineteen of this  
42 chapter. (ii) Any local law, ordinance or resolution enacted by any  
43 city, county or school district, imposing the taxes authorized by this  
44 subdivision, shall omit the residential solar energy systems equipment  
45 exemption provided for in subdivision (ee), the commercial solar energy  
46 systems equipment exemption provided for in subdivision (hh) and the  
47 clothing and footwear exemption provided for in paragraph thirty of  
48 subdivision (a) of section eleven hundred fifteen of this chapter,  
49 unless such city, county or school district elects otherwise as to  
50 either such residential solar energy systems equipment exemption, such  
51 commercial solar energy systems equipment exemption or such clothing and  
52 footwear exemption. ANY LOCAL LAW, ORDINANCE OR RESOLUTION ENACTED BY  
53 ANY CITY, COUNTY OR SCHOOL DISTRICT, IMPOSING THE TAXES AUTHORIZED BY  
54 THIS SUBDIVISION, SHALL OMIT THE MOTOR FUEL AND DIESEL MOTOR FUEL  
55 EXEMPTION PROVIDED FOR IN PARAGRAPH FORTY-NINE OF SUBDIVISION (A) OF  
56 SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER, UNLESS SUCH CITY, COUNTY

1 OR SCHOOL DISTRICT ELECTS OTHERWISE; PROVIDED THAT IF SUCH A CITY HAVING  
2 A POPULATION OF ONE MILLION OR MORE ENACTS THE RESOLUTION DESCRIBED IN  
3 SUBDIVISION (Q) OF THIS SECTION OR REPEALS SUCH RESOLUTION, SUCH RESOL-  
4 UTION OR REPEAL SHALL ALSO BE DEEMED TO AMEND ANY LOCAL LAW, ORDINANCE  
5 OR RESOLUTION ENACTED BY SUCH A CITY IMPOSING SUCH TAXES PURSUANT TO THE  
6 AUTHORITY OF THIS SUBDIVISION, WHETHER OR NOT SUCH TAXES ARE SUSPENDED  
7 AT THE TIME SUCH CITY ENACTS ITS RESOLUTION PURSUANT TO SUBDIVISION (Q)  
8 OF THIS SECTION OR AT THE TIME OF ANY SUCH REPEAL; PROVIDED, FURTHER,  
9 THAT ANY SUCH LOCAL LAW, ORDINANCE OR RESOLUTION AND SECTION ELEVEN  
10 HUNDRED SEVEN OF THIS CHAPTER, AS DEEMED TO BE AMENDED IN THE EVENT A  
11 CITY OF ONE MILLION OR MORE ENACTS A RESOLUTION PURSUANT TO THE AUTHORI-  
12 TY OF SUBDIVISION (Q) OF THIS SECTION, SHALL BE FURTHER AMENDED, AS  
13 PROVIDED IN SECTION TWELVE HUNDRED EIGHTEEN OF THIS SUBPART, SO THAT THE  
14 MOTOR FUEL AND DIESEL MOTOR FUEL EXEMPTION IN ANY SUCH LOCAL LAW, ORDI-  
15 NANCE OR RESOLUTION OR IN SUCH SECTION ELEVEN HUNDRED SEVEN OF THIS  
16 CHAPTER IS THE SAME AS THE MOTOR FUEL AND DIESEL MOTOR FUEL EXEMPTION IN  
17 PARAGRAPH FORTY-NINE OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED  
18 FIFTEEN OF THIS CHAPTER.

19 S 4. Subdivision (d) of section 1210 of the tax law, as amended by  
20 section 37 of part S-1 of chapter 57 of the laws of 2009, is amended to  
21 read as follows:

22 (d) A local law, ordinance or resolution imposing any tax pursuant to  
23 this section, increasing or decreasing the rate of such tax, repealing  
24 or suspending such tax, exempting from such tax the energy sources and  
25 services described in paragraph three of subdivision (a) or of subdivi-  
26 sion (b) of this section or changing the rate of tax imposed on such  
27 energy sources and services or providing for the credit or refund  
28 described in clause six of subdivision (a) of section eleven hundred  
29 nineteen of this chapter must go into effect only on one of the follow-  
30 ing dates: March first, June first, September first or December first;  
31 provided, that a local law, ordinance or resolution providing for the  
32 exemption described in paragraph thirty of subdivision (a) of section  
33 eleven hundred fifteen of this chapter or repealing any such exemption  
34 or a local law, ordinance or resolution providing for a refund or credit  
35 described in subdivision (d) of section eleven hundred nineteen of this  
36 chapter or repealing such provision so provided must go into effect only  
37 on March first; PROVIDED, FURTHER, THAT A LOCAL LAW, ORDINANCE OR RESOL-  
38 UTION PROVIDING FOR THE EXEMPTION DESCRIBED IN PARAGRAPH FORTY-NINE OF  
39 SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER OR  
40 REPEALING ANY SUCH EXEMPTION SO PROVIDED AND A RESOLUTION ENACTED PURSU-  
41 ANT TO THE AUTHORITY OF SUBDIVISION (Q) OF THIS SECTION PROVIDING SUCH  
42 EXEMPTION OR REPEALING SUCH EXEMPTION SO PROVIDED MAY GO INTO EFFECT  
43 IMMEDIATELY. No such local law, ordinance or resolution shall be effec-  
44 tive unless a certified copy of such law, ordinance or resolution is  
45 mailed by registered or certified mail to the commissioner at the  
46 commissioner's office in Albany at least ninety days prior to the date  
47 it is to become effective. However, the commissioner may waive and  
48 reduce such ninety-day minimum notice requirement to a mailing of such  
49 certified copy by registered or certified mail within a period of not  
50 less than thirty days prior to such effective date if the commissioner  
51 deems such action to be consistent with the commissioner's duties under  
52 section twelve hundred fifty of this article and the commissioner acts  
53 by resolution. Where the restriction provided for in section twelve  
54 hundred twenty-three of this article as to the effective date of a tax  
55 and the notice requirement provided for therein are applicable and have

1 not been waived, the restriction and notice requirement in section  
2 twelve hundred twenty-three of this article shall also apply.

3 S 5. Section 1210 of the tax law is amended by adding a new subdivi-  
4 sion (q) to read as follows:

5 (Q) NOTWITHSTANDING ANY OTHER PROVISION OF STATE OR LOCAL LAW, ORDI-  
6 NANCE OR RESOLUTION TO THE CONTRARY:

7 (1) ANY CITY HAVING A POPULATION OF ONE MILLION OR MORE IN WHICH THE  
8 TAXES IMPOSED BY SECTION ELEVEN HUNDRED SEVEN OF THIS CHAPTER ARE IN  
9 EFFECT, ACTING THROUGH ITS LOCAL LEGISLATIVE BODY, IS HEREBY AUTHORIZED  
10 AND EMPOWERED TO ELECT TO PROVIDE THE EXEMPTION FROM SUCH TAXES FOR THE  
11 SAME MOTOR FUEL AND DIESEL MOTOR FUEL EXEMPT FROM STATE SALES AND  
12 COMPENSATING USE TAXES DESCRIBED IN PARAGRAPH FORTY-NINE OF SUBDIVISION  
13 (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER BY ENACTING A  
14 RESOLUTION IN THE FORM SET FORTH IN PARAGRAPH TWO OF THIS SUBDIVISION;  
15 WHEREUPON, UPON COMPLIANCE WITH THE PROVISIONS OF SUBDIVISIONS (D) AND  
16 (E) OF THIS SECTION, SUCH ENACTMENT OF SUCH RESOLUTION SHALL BE DEEMED  
17 TO BE AN AMENDMENT TO SUCH SECTION ELEVEN HUNDRED SEVEN AND SUCH SECTION  
18 ELEVEN HUNDRED SEVEN SHALL BE DEEMED TO INCORPORATE SUCH EXEMPTION AS IF  
19 IT HAD BEEN DULY ENACTED BY THE STATE LEGISLATURE AND APPROVED BY THE  
20 GOVERNOR.

21 (2) FORM OF RESOLUTION: BE IT ENACTED BY THE (INSERT PROPER TITLE OF  
22 LOCAL LEGISLATIVE BODY) AS FOLLOWS:

23 SECTION ONE. RECEIPTS FROM SALES OF AND CONSIDERATION GIVEN OR  
24 CONTRACTED TO BE GIVEN FOR PURCHASES OF MOTOR FUEL AND DIESEL MOTOR FUEL  
25 EXEMPT FROM STATE SALES AND COMPENSATING USE TAXES PURSUANT TO PARAGRAPH  
26 FORTY-NINE OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THE  
27 TAX LAW SHALL ALSO BE EXEMPT FROM SALES AND COMPENSATING USE TAXES  
28 IMPOSED IN THIS JURISDICTION.

29 SECTION TWO. THIS RESOLUTION SHALL TAKE EFFECT, (INSERT THE DATE) AND  
30 SHALL APPLY TO SALES MADE AND USES OCCURRING ON AND AFTER THAT DATE  
31 ALTHOUGH MADE OR OCCURRING UNDER A PRIOR CONTRACT.

32 S 6. The commissioner of taxation and finance is hereby authorized to  
33 implement the provisions of this act with respect to the elimination of  
34 the imposition of sales tax, additional taxes, and supplemental taxes on  
35 diesel motor fuel and motor fuel and all other taxes so addressed by  
36 this act.

37 S 7. This act shall take effect on the first day of the sales tax  
38 quarterly period, as described in subdivision (b) of section 1136 of the  
39 tax law, next commencing at least 90 days after this act shall have  
40 become a law and shall apply in accordance with the applicable transi-  
41 tional provisions of sections 1106 and 1217 of the tax law.

42

## PART B

43 Section 1. Subdivision (a) of section 1115 of the tax law is amended  
44 by adding five new paragraphs 44, 45, 46, 47 and 48 to read as follows:

45 (44) BICYCLE HELMETS. FOR PURPOSES OF THIS PARAGRAPH, BICYCLE HELMETS  
46 SHALL MEAN A HELMET DESIGNED TO MEET THE RULES AND REGULATIONS OF THE  
47 COMMISSIONER OF MOTOR VEHICLES ESTABLISHING STANDARDS FOR HELMETS PURSU-  
48 ANT TO SECTION TWELVE HUNDRED THIRTY-EIGHT OF THE VEHICLE AND TRAFFIC  
49 LAW.

50 (45) MOTORCYCLE HELMETS. FOR PURPOSES OF THIS PARAGRAPH, MOTORCYCLE  
51 HELMETS SHALL MEAN A HELMET DESIGNED TO MEET THE RULES AND REGULATIONS  
52 OF THE COMMISSIONER OF MOTOR VEHICLES ESTABLISHING STANDARDS FOR HELMETS  
53 PURSUANT TO SECTION THREE HUNDRED EIGHTY-ONE OF THE VEHICLE AND TRAFFIC  
54 LAW.

1 (46) SNOWMOBILE HELMETS. FOR PURPOSES OF THIS PARAGRAPH, SNOWMOBILE  
2 HELMETS SHALL MEAN A HELMET DESIGNED TO MEET THE PARKS, RECREATION AND  
3 HISTORIC PRESERVATION COMMISSIONER'S RULES AND REGULATIONS ESTABLISHING  
4 STANDARDS FOR HELMETS PURSUANT TO SECTION 25.17 OF THE PARKS, RECREATION  
5 AND HISTORIC PRESERVATION LAW.

6 (47) EQUESTRIAN HELMETS. FOR PURPOSES OF THIS PARAGRAPH, EQUESTRIAN  
7 HELMETS SHALL MEAN A HELMET DESIGNED TO MEET THE RULES AND REGULATIONS  
8 OF THE COMMISSIONER OF MOTOR VEHICLES ESTABLISHING STANDARDS FOR HELMETS  
9 PURSUANT TO SECTION TWELVE HUNDRED SIXTY-FIVE OF THE VEHICLE AND TRAFFIC  
10 LAW.

11 (48) SPORTS HELMETS. FOR PURPOSES OF THIS PARAGRAPH, SPORTS HELMETS  
12 SHALL MEAN A HELMET DESIGNED TO MEET THE RULES AND REGULATIONS OF THE  
13 COMMISSIONER OF HEALTH ESTABLISHING STANDARDS FOR HELMETS PURSUANT TO  
14 SECTION TWO HUNDRED SIX OF THE PUBLIC HEALTH LAW.

15 S 2. Subdivision (b) of section 1107 of the tax law is amended by  
16 adding a new clause 13 to read as follows:

17 (13) EXCEPT AS OTHERWISE PROVIDED BY LAW, THE EXEMPTION PROVIDED IN  
18 PARAGRAPHS FORTY-FOUR, FORTY-FIVE, FORTY-SIX, FORTY-SEVEN AND  
19 FORTY-EIGHT OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS  
20 ARTICLE RELATING TO BICYCLE HELMETS, MOTORCYCLE HELMETS, SNOWMOBILE  
21 HELMETS, EQUESTRIAN HELMETS AND SPORTS HELMETS SHALL BE APPLICABLE  
22 PURSUANT TO A LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED BY A CITY  
23 SUBJECT TO THE PROVISIONS OF THIS SECTION. SUCH CITY IS EMPOWERED TO  
24 ADOPT OR REPEAL SUCH A LOCAL LAW, ORDINANCE OR RESOLUTION. SUCH ADOPTION  
25 OR REPEAL SHALL ALSO BE DEEMED TO AMEND ANY LOCAL LAW, ORDINANCE OR  
26 RESOLUTION ENACTED BY SUCH A CITY IMPOSING TAXES PURSUANT TO THE AUTHOR-  
27 ITY OF SUBDIVISION (A) OF SECTION TWELVE HUNDRED TEN OF THIS CHAPTER.

28 S 3. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as  
29 amended by chapter 406 of the laws of 2012, is amended to read as  
30 follows:

31 (1) Either, all of the taxes described in article twenty-eight of this  
32 chapter, at the same uniform rate, as to which taxes all provisions of  
33 the local laws, ordinances or resolutions imposing such taxes shall be  
34 identical, except as to rate and except as otherwise provided, with the  
35 corresponding provisions in such article twenty-eight, including the  
36 definition and exemption provisions of such article, so far as the  
37 provisions of such article twenty-eight can be made applicable to the  
38 taxes imposed by such city or county and with such limitations and  
39 special provisions as are set forth in this article. The taxes author-  
40 ized under this subdivision may not be imposed by a city or county  
41 unless the local law, ordinance or resolution imposes such taxes so as  
42 to include all portions and all types of receipts, charges or rents,  
43 subject to state tax under sections eleven hundred five and eleven  
44 hundred ten of this chapter, except as otherwise provided. (i) Any local  
45 law, ordinance or resolution enacted by any city of less than one  
46 million or by any county or school district, imposing the taxes author-  
47 ized by this subdivision, shall, notwithstanding any provision of law to  
48 the contrary, exclude from the operation of such local taxes all sales  
49 of tangible personal property for use or consumption directly and  
50 predominantly in the production of tangible personal property, gas,  
51 electricity, refrigeration or steam, for sale, by manufacturing, proc-  
52 essing, generating, assembly, refining, mining or extracting; and all  
53 sales of tangible personal property for use or consumption predominantly  
54 either in the production of tangible personal property, for sale, by  
55 farming or in a commercial horse boarding operation, or in both; and,  
56 unless such city, county or school district elects otherwise, shall omit

1 the provision for credit or refund contained in clause six of subdivi-  
2 sion (a) or subdivision (d) of section eleven hundred nineteen of this  
3 chapter. (ii) Any local law, ordinance or resolution enacted by any  
4 city, county or school district, imposing the taxes authorized by this  
5 subdivision, shall omit the residential solar energy systems equipment  
6 exemption provided for in subdivision (ee), the commercial solar energy  
7 systems equipment exemption provided for in subdivision (hh) and the  
8 clothing and footwear exemption provided for in paragraph thirty of  
9 subdivision (a) of section eleven hundred fifteen of this chapter,  
10 unless such city, county or school district elects otherwise as to  
11 either such residential solar energy systems equipment exemption, such  
12 commercial solar energy systems equipment exemption or such clothing and  
13 footwear exemption. ANY LOCAL LAW, ORDINANCE OR RESOLUTION ENACTED BY  
14 ANY CITY, COUNTY OR SCHOOL DISTRICT, IMPOSING THE TAXES AUTHORIZED BY  
15 THIS SUBDIVISION, SHALL OMIT THE BICYCLE HELMETS, MOTORCYCLE HELMETS,  
16 SNOWMOBILE HELMETS, EQUESTRIAN HELMETS AND SPORTS HELMETS EXEMPTION  
17 PROVIDED FOR IN PARAGRAPHS FORTY-FOUR, FORTY-FIVE, FORTY-SIX, FORTY-SEV-  
18 EN AND FORTY-EIGHT OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN  
19 OF THIS CHAPTER, UNLESS SUCH CITY, COUNTY OR SCHOOL DISTRICT ELECTS  
20 OTHERWISE; PROVIDED THAT IF SUCH A CITY HAVING A POPULATION OF ONE  
21 MILLION OR MORE ENACTS THE RESOLUTION DESCRIBED IN SUBDIVISION (R) OF  
22 THIS SECTION OR REPEALS SUCH RESOLUTION, SUCH RESOLUTION OR REPEAL SHALL  
23 ALSO BE DEEMED TO AMEND ANY LOCAL LAW, ORDINANCE OR RESOLUTION ENACTED  
24 BY SUCH A CITY IMPOSING SUCH TAXES PURSUANT TO THE AUTHORITY OF THIS  
25 SUBDIVISION, WHETHER OR NOT SUCH TAXES ARE SUSPENDED AT THE TIME SUCH  
26 CITY ENACTS ITS RESOLUTION PURSUANT TO SUBDIVISION (R) OF THIS SECTION  
27 OR AT THE TIME OF ANY SUCH REPEAL; PROVIDED, FURTHER, THAT ANY SUCH  
28 LOCAL LAW, ORDINANCE OR RESOLUTION AND SECTION ELEVEN HUNDRED SEVEN OF  
29 THIS CHAPTER, AS DEEMED TO BE AMENDED IN THE EVENT A CITY OF ONE MILLION  
30 OR MORE ENACTS A RESOLUTION PURSUANT TO THE AUTHORITY OF SUBDIVISION (R)  
31 OF THIS SECTION, SHALL BE FURTHER AMENDED, AS PROVIDED IN SECTION TWELVE  
32 HUNDRED EIGHTEEN OF THIS SUBPART, SO THAT THE BICYCLE HELMETS, MOTORCY-  
33 CLE HELMETS, SNOWMOBILE HELMETS, EQUESTRIAN HELMETS AND SPORTS HELMETS  
34 EXEMPTION IN ANY SUCH LOCAL LAW, ORDINANCE OR RESOLUTION OR IN SUCH  
35 SECTION ELEVEN HUNDRED SEVEN OF THIS CHAPTER IS THE SAME AS THE BICYCLE  
36 HELMETS, MOTORCYCLE HELMETS, SNOWMOBILE HELMETS, EQUESTRIAN HELMETS AND  
37 SPORTS HELMETS EXEMPTION IN PARAGRAPHS FORTY-FOUR, FORTY-FIVE,  
38 FORTY-SIX, FORTY-SEVEN AND FORTY-EIGHT OF SUBDIVISION (A) OF SECTION  
39 ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER.

40 S 4. Subdivision (d) of section 1210 of the tax law, as amended by  
41 section 37 of part S-1 of chapter 57 of the laws of 2009, is amended to  
42 read as follows:

43 (d) A local law, ordinance or resolution imposing any tax pursuant to  
44 this section, increasing or decreasing the rate of such tax, repealing  
45 or suspending such tax, exempting from such tax the energy sources and  
46 services described in paragraph three of subdivision (a) or of subdivi-  
47 sion (b) of this section or changing the rate of tax imposed on such  
48 energy sources and services or providing for the credit or refund  
49 described in clause six of subdivision (a) of section eleven hundred  
50 nineteen of this chapter must go into effect only on one of the follow-  
51 ing dates: March first, June first, September first or December first;  
52 provided, that a local law, ordinance or resolution providing for the  
53 exemption described in paragraph thirty of subdivision (a) of section  
54 eleven hundred fifteen of this chapter or repealing any such exemption  
55 or a local law, ordinance or resolution providing for a refund or credit  
56 described in subdivision (d) of section eleven hundred nineteen of this

1 chapter or repealing such provision so provided must go into effect only  
2 on March first; PROVIDED, FURTHER, THAT A LOCAL LAW, ORDINANCE OR RESOL-  
3 UTION PROVIDING FOR THE EXEMPTION DESCRIBED IN PARAGRAPHS FORTY-FOUR,  
4 FORTY-FIVE, FORTY-SIX, FORTY-SEVEN AND FORTY-EIGHT OF SUBDIVISION (A) OF  
5 SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER OR REPEALING ANY SUCH  
6 EXEMPTION SO PROVIDED AND A RESOLUTION ENACTED PURSUANT TO THE AUTHORITY  
7 OF SUBDIVISION (R) OF THIS SECTION PROVIDED SUCH EXEMPTION OR REPEALING  
8 SUCH EXEMPTION SO PROVIDED MAY GO INTO EFFECT IMMEDIATELY. No such local  
9 law, ordinance or resolution shall be effective unless a certified copy  
10 of such law, ordinance or resolution is mailed by registered or certi-  
11 fied mail to the commissioner at the commissioner's office in Albany at  
12 least ninety days prior to the date it is to become effective. However,  
13 the commissioner may waive and reduce such ninety-day minimum notice  
14 requirement to a mailing of such certified copy by registered or certi-  
15 fied mail within a period of not less than thirty days prior to such  
16 effective date if the commissioner deems such action to be consistent  
17 with the commissioner's duties under section twelve hundred fifty of  
18 this article and the commissioner acts by resolution. Where the  
19 restriction provided for in section twelve hundred twenty-three of this  
20 article as to the effective date of a tax and the notice requirement  
21 provided for therein are applicable and have not been waived, the  
22 restriction and notice requirement in section twelve hundred twenty-  
23 three of this article shall also apply.

24 S 5. Section 1210 of the tax law is amended by adding a new subdivi-  
25 sion (r) to read as follows:

26 (R) NOTWITHSTANDING ANY OTHER PROVISION OF STATE OR LOCAL LAW, ORDI-  
27 NANCE OR RESOLUTION TO THE CONTRARY: (1) ANY CITY HAVING A POPULATION OF  
28 ONE MILLION OR MORE IN WHICH THE TAXES IMPOSED BY SECTION ELEVEN HUNDRED  
29 SEVEN OF THIS CHAPTER ARE IN EFFECT, ACTING THROUGH ITS LOCAL LEGISLA-  
30 TIVE BODY, IS HEREBY AUTHORIZED AND EMPOWERED TO ELECT TO PROVIDE THE  
31 EXEMPTION FROM SUCH TAXES FOR THE SAME BICYCLE HELMETS, MOTORCYCLE  
32 HELMETS, SNOWMOBILE HELMETS, EQUESTRIAN HELMETS AND SPORTS HELMETS  
33 EXEMPT FROM STATE SALES AND COMPENSATING USE TAXES DESCRIBED IN PARA-  
34 GRAPHS FORTY-FOUR, FORTY-FIVE, FORTY-SIX, FORTY-SEVEN AND FORTY-EIGHT OF  
35 SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER BY  
36 ENACTING A RESOLUTION IN THE FORM SET FORTH IN PARAGRAPH TWO OF THIS  
37 SUBDIVISION; WHEREUPON, UPON COMPLIANCE WITH THE PROVISIONS OF SUBDIVI-  
38 SIONS (D) AND (E) OF THIS SECTION, SUCH ENACTMENT OF SUCH RESOLUTION  
39 SHALL BE DEEMED TO BE AN AMENDMENT TO SUCH SECTION ELEVEN HUNDRED SEVEN  
40 AND SUCH SECTION ELEVEN HUNDRED SEVEN SHALL BE DEEMED TO INCORPORATE  
41 SUCH EXEMPTION AS IF IT HAD BEEN DULY ENACTED BY THE STATE LEGISLATURE  
42 AND APPROVED BY THE GOVERNOR.

43 (2) FORM OF RESOLUTION: BE IT ENACTED BY THE (INSERT PROPER TITLE OF  
44 LOCAL LEGISLATIVE BODY) AS FOLLOWS:

45 SECTION ONE. RECEIPTS FROM SALES OF AND CONSIDERATION GIVEN OR  
46 CONTRACTED TO BE GIVEN FOR PURCHASES OF BICYCLE HELMETS, MOTORCYCLE  
47 HELMETS, SNOWMOBILE HELMETS, EQUESTRIAN HELMETS AND SPORTS HELMETS  
48 EXEMPT FROM STATE SALES AND COMPENSATING USE TAXES PURSUANT TO PARA-  
49 GRAPHS FORTY-FOUR, FORTY-FIVE, FORTY-SIX, FORTY-SEVEN AND FORTY-EIGHT OF  
50 SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THE TAX LAW SHALL  
51 ALSO BE EXEMPT FROM SALES AND COMPENSATING USE TAXES IMPOSED IN THIS  
52 JURISDICTION.

53 SECTION TWO. THIS RESOLUTION SHALL TAKE EFFECT, (INSERT THE DATE) AND  
54 SHALL APPLY TO SALES MADE AND USES OCCURRING ON AND AFTER THAT DATE  
55 ALTHOUGH MADE OR OCCURRING UNDER A PRIOR CONTRACT.

1 S 6. The commissioner of taxation and finance is hereby authorized to  
2 implement the provisions of this act with respect to the elimination of  
3 the imposition of sales tax, additional taxes, and supplemental taxes on  
4 bicycle helmets, motorcycle helmets, snowmobile helmets, equestrian  
5 helmets and sports helmets and all other taxes so addressed by this act.  
6 S 7. This act shall take effect on the first day of the sales tax  
7 quarterly period, as described in subdivision (b) of section 1136 of the  
8 tax law, beginning at least 90 days after the date this act shall have  
9 become a law and shall apply in accordance with the applicable transi-  
10 tional provisions of sections 1106 and 1217 of the tax law.

11 PART C

12 Section 1. Subdivision (a) of section 1115 of the tax law is amended  
13 by adding a new paragraph 50 to read as follows:

14 (50) CHILD RESTRAINT SYSTEMS. FOR PURPOSES OF THIS PARAGRAPH, CHILD  
15 RESTRAINT SYSTEMS SHALL MEAN ANY DEVICE, USED IN CONJUNCTION WITH SAFETY  
16 BELTS, DESIGNED FOR USE IN A MOTOR VEHICLE TO RESTRAIN, SEAT, OR POSI-  
17 TION CHILDREN AND WHICH MEETS THE APPLICABLE FEDERAL MOTOR VEHICLE SAFE-  
18 TY STANDARDS SET FORTH IN 49 C.F.R. 571.213.

19 S 2. Subdivision (b) of section 1107 of the tax law is amended by  
20 adding a new clause 14 to read as follows:

21 (14) EXCEPT AS OTHERWISE PROVIDED BY LAW, THE EXEMPTION PROVIDED IN  
22 PARAGRAPH FIFTY OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF  
23 THIS ARTICLE RELATING TO CHILD RESTRAINT SYSTEMS SHALL BE APPLICABLE  
24 PURSUANT TO A LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED BY A CITY  
25 SUBJECT TO THE PROVISIONS OF THIS SECTION. SUCH CITY IS EMPOWERED TO  
26 ADOPT OR REPEAL SUCH A LOCAL LAW, ORDINANCE OR RESOLUTION. SUCH  
27 ADOPTION OR REPEAL SHALL ALSO BE DEEMED TO AMEND ANY LOCAL LAW, ORDI-  
28 NANCE OR RESOLUTION ENACTED BY SUCH A CITY IMPOSING TAXES PURSUANT TO  
29 THE AUTHORITY OF SUBDIVISION (A) OF SECTION TWELVE HUNDRED TEN OF THIS  
30 CHAPTER.

31 S 3. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as  
32 amended by chapter 406 of the laws of 2012, is amended to read as  
33 follows:

34 (1) Either, all of the taxes described in article twenty-eight of this  
35 chapter, at the same uniform rate, as to which taxes all provisions of  
36 the local laws, ordinances or resolutions imposing such taxes shall be  
37 identical, except as to rate and except as otherwise provided, with the  
38 corresponding provisions in such article twenty-eight, including the  
39 definition and exemption provisions of such article, so far as the  
40 provisions of such article twenty-eight can be made applicable to the  
41 taxes imposed by such city or county and with such limitations and  
42 special provisions as are set forth in this article. The taxes author-  
43 ized under this subdivision may not be imposed by a city or county  
44 unless the local law, ordinance or resolution imposes such taxes so as  
45 to include all portions and all types of receipts, charges or rents,  
46 subject to state tax under sections eleven hundred five and eleven  
47 hundred ten of this chapter, except as otherwise provided. (i) Any local  
48 law, ordinance or resolution enacted by any city of less than one  
49 million or by any county or school district, imposing the taxes author-  
50 ized by this subdivision, shall, notwithstanding any provision of law to  
51 the contrary, exclude from the operation of such local taxes all sales  
52 of tangible personal property for use or consumption directly and  
53 predominantly in the production of tangible personal property, gas,  
54 electricity, refrigeration or steam, for sale, by manufacturing, proc-



1 essing, generating, assembly, refining, mining or extracting; and all  
2 sales of tangible personal property for use or consumption predominantly  
3 either in the production of tangible personal property, for sale, by  
4 farming or in a commercial horse boarding operation, or in both; and,  
5 unless such city, county or school district elects otherwise, shall omit  
6 the provision for credit or refund contained in clause six of subdivi-  
7 sion (a) or subdivision (d) of section eleven hundred nineteen of this  
8 chapter. (ii) Any local law, ordinance or resolution enacted by any  
9 city, county or school district, imposing the taxes authorized by this  
10 subdivision, shall omit the residential solar energy systems equipment  
11 exemption provided for in subdivision (ee), the commercial solar energy  
12 systems equipment exemption provided for in subdivision (hh) and the  
13 clothing and footwear exemption provided for in paragraph thirty of  
14 subdivision (a) of section eleven hundred fifteen of this chapter,  
15 unless such city, county or school district elects otherwise as to  
16 either such residential solar energy systems equipment exemption, such  
17 commercial solar energy systems equipment exemption or such clothing and  
18 footwear exemption. ANY LOCAL LAW, ORDINANCE OR RESOLUTION ENACTED BY  
19 ANY CITY, COUNTY OR SCHOOL DISTRICT, IMPOSING THE TAXES AUTHORIZED BY  
20 THIS SUBDIVISION, SHALL OMIT THE CHILD RESTRAINT SYSTEMS EXEMPTION  
21 PROVIDED FOR IN PARAGRAPH FIFTY OF SUBDIVISION (A) OF SECTION ELEVEN  
22 HUNDRED FIFTEEN OF THIS CHAPTER, UNLESS SUCH CITY, COUNTY OR SCHOOL  
23 DISTRICT ELECTS OTHERWISE; PROVIDED THAT IF SUCH A CITY HAVING A POPU-  
24 LATION OF ONE MILLION OR MORE ENACTS THE RESOLUTION DESCRIBED IN SUBDI-  
25 VISION (S) OF THIS SECTION OR REPEALS SUCH RESOLUTION, SUCH RESOLUTION  
26 OR REPEAL SHALL ALSO BE DEEMED TO AMEND ANY LOCAL LAW, ORDINANCE OR  
27 RESOLUTION ENACTED BY SUCH A CITY IMPOSING SUCH TAXES PURSUANT TO THE  
28 AUTHORITY OF THIS SUBDIVISION, WHETHER OR NOT SUCH TAXES ARE SUSPENDED  
29 AT THE TIME SUCH CITY ENACTS ITS RESOLUTION PURSUANT TO SUBDIVISION (S)  
30 OF THIS SECTION OR AT THE TIME OF ANY SUCH REPEAL; PROVIDED, FURTHER,  
31 THAT ANY SUCH LOCAL LAW, ORDINANCE OR RESOLUTION AND SECTION ELEVEN  
32 HUNDRED SEVEN OF THIS CHAPTER, AS DEEMED TO BE AMENDED IN THE EVENT A  
33 CITY OF ONE MILLION OR MORE ENACTS A RESOLUTION PURSUANT TO THE AUTHORI-  
34 TY OF SUBDIVISION (S) OF THIS SECTION, SHALL BE FURTHER AMENDED, AS  
35 PROVIDED IN SECTION TWELVE HUNDRED EIGHTEEN OF THIS SUBPART, SO THAT THE  
36 CHILD RESTRAINT SYSTEM EXEMPTION IN ANY SUCH LOCAL LAW, ORDINANCE OR  
37 RESOLUTION OR IN SUCH SECTION ELEVEN HUNDRED SEVEN OF THIS CHAPTER IS  
38 THE SAME AS THE CHILD RESTRAINT SYSTEM EXEMPTION IN PARAGRAPH FIFTY OF  
39 SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER.

40 S 4. Subdivision (d) of section 1210 of the tax law, as amended by  
41 section 37 of part S-1 of chapter 57 of the laws of 2009, is amended to  
42 read as follows:

43 (d) A local law, ordinance or resolution imposing any tax pursuant to  
44 this section, increasing or decreasing the rate of such tax, repealing  
45 or suspending such tax, exempting from such tax the energy sources and  
46 services described in paragraph three of subdivision (a) or of subdivi-  
47 sion (b) of this section or changing the rate of tax imposed on such  
48 energy sources and services or providing for the credit or refund  
49 described in clause six of subdivision (a) of section eleven hundred  
50 nineteen of this chapter must go into effect only on one of the follow-  
51 ing dates: March first, June first, September first or December first;  
52 provided, that a local law, ordinance or resolution providing for the  
53 exemption described in paragraph thirty of subdivision (a) of section  
54 eleven hundred fifteen of this chapter or repealing any such exemption  
55 or a local law, ordinance or resolution providing for a refund or credit  
56 described in subdivision (d) of section eleven hundred nineteen of this

1 chapter or repealing such provision so provided must go into effect only  
2 on March first; PROVIDED, FURTHER, THAT A LOCAL LAW, ORDINANCE OR RESOL-  
3 UTION PROVIDING FOR THE EXEMPTION DESCRIBED IN PARAGRAPH FIFTY OF SUBDI-  
4 VISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER OR REPEAL-  
5 ING ANY SUCH EXEMPTION SO PROVIDED AND A RESOLUTION ENACTED PURSUANT TO  
6 THE AUTHORITY OF SUBDIVISION (S) OF THIS SECTION PROVIDING SUCH  
7 EXEMPTION OR REPEALING SUCH EXEMPTION SO PROVIDED MAY GO INTO EFFECT  
8 IMMEDIATELY. No such local law, ordinance or resolution shall be effec-  
9 tive unless a certified copy of such law, ordinance or resolution is  
10 mailed by registered or certified mail to the commissioner at the  
11 commissioner's office in Albany at least ninety days prior to the date  
12 it is to become effective. However, the commissioner may waive and  
13 reduce such ninety-day minimum notice requirement to a mailing of such  
14 certified copy by registered or certified mail within a period of not  
15 less than thirty days prior to such effective date if the commissioner  
16 deems such action to be consistent with the commissioner's duties under  
17 section twelve hundred fifty of this article and the commissioner acts  
18 by resolution. Where the restriction provided for in section twelve  
19 hundred twenty-three of this article as to the effective date of a tax  
20 and the notice requirement provided for therein are applicable and have  
21 not been waived, the restriction and notice requirement in section  
22 twelve hundred twenty-three of this article shall also apply.

23 S 5. Section 1210 of the tax law is amended by adding a new subdivi-  
24 sion (s) to read as follows:

25 (S) NOTWITHSTANDING ANY OTHER PROVISION OF STATE OR LOCAL LAW, ORDI-  
26 NANCE OR RESOLUTION TO THE CONTRARY: (1) ANY CITY HAVING A POPULATION OF  
27 ONE MILLION OR MORE IN WHICH THE TAXES IMPOSED BY SECTION ELEVEN HUNDRED  
28 SEVEN OF THIS CHAPTER ARE IN EFFECT, ACTING THROUGH ITS LOCAL LEGISLA-  
29 TIVE BODY, IS HEREBY AUTHORIZED AND EMPOWERED TO ELECT TO PROVIDE THE  
30 EXEMPTION FROM SUCH TAXES FOR THE SAME CAR RESTRAINT SYSTEM EXEMPT FROM  
31 STATE SALES AND COMPENSATING USE TAXES DESCRIBED IN PARAGRAPH FIFTY OF  
32 SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER BY  
33 ENACTING A RESOLUTION IN THE FORM SET FORTH IN PARAGRAPH TWO OF THIS  
34 SUBDIVISION; WHEREUPON, UPON COMPLIANCE WITH THE PROVISIONS OF SUBDIVI-  
35 SIONS (D) AND (E) OF THIS SECTION, SUCH ENACTMENT OF SUCH RESOLUTION  
36 SHALL BE DEEMED TO BE AN AMENDMENT TO SUCH SECTION ELEVEN HUNDRED SEVEN  
37 AND SUCH SECTION ELEVEN HUNDRED SEVEN SHALL BE DEEMED TO INCORPORATE  
38 SUCH EXEMPTION AS IF IT HAD BEEN DULY ENACTED BY THE STATE LEGISLATURE  
39 AND APPROVED BY THE GOVERNOR.

40 (2) FORM OF RESOLUTION: BE IT ENACTED BY THE (INSERT PROPER TITLE OF  
41 LOCAL LEGISLATIVE BODY) AS FOLLOWS:

42 SECTION ONE. RECEIPTS FROM SALES OF AND CONSIDERATION GIVEN OR  
43 CONTRACTED TO BE GIVEN FOR PURCHASES OF CHILD RESTRAINT SYSTEMS EXEMPT  
44 FROM STATE SALES AND COMPENSATING USE TAXES PURSUANT TO PARAGRAPH FIFTY  
45 OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THE TAX LAW  
46 SHALL ALSO BE EXEMPT FROM SALES AND COMPENSATING USE TAXES IMPOSED IN  
47 THIS JURISDICTION.

48 SECTION TWO. THIS RESOLUTION SHALL TAKE EFFECT, (INSERT THE DATE) AND  
49 SHALL APPLY TO SALES MADE AND USES OCCURRING ON AND AFTER THAT DATE  
50 ALTHOUGH MADE OR OCCURRING UNDER A PRIOR CONTRACT.

51 S 6. The commissioner of taxation and finance is hereby authorized to  
52 implement the provisions of this act with respect to the elimination of  
53 the imposition of sales tax, additional taxes, and supplemental taxes on  
54 child restraint systems and all other taxes so addressed by this act.

55 S 7. This act shall take effect on the first day of the sales tax  
56 quarterly period, as described in subdivision (b) of section 1136 of the

1 tax law, beginning at least 90 days after the date this act shall have  
2 become a law and shall apply in accordance with the applicable transi-  
3 tional provisions of sections 1106 and 1217 of the tax law.

4 PART D

5 Section 1. Paragraph 3 of subdivision (a) of section 1115 of the tax  
6 law, as amended by chapter 201 of the laws of 1976, is amended to read  
7 as follows:

8 (3) Drugs and medicines intended for use, internally or externally, in  
9 the cure, mitigation, treatment or prevention of illnesses or diseases  
10 in human beings, medical equipment (including component parts thereof)  
11 and supplies required for such use or to correct or alleviate physical  
12 incapacity, and products consumed by humans for the preservation of  
13 health but not including cosmetics [or toilet articles] notwithstanding  
14 the presence of medicinal ingredients therein or medical equipment  
15 (including component parts thereof) and supplies, other than such drugs  
16 and medicines, purchased at retail for use in performing medical and  
17 similar services for compensation.

18 S 2. Subdivision (a) of section 1115 of the tax law is amended by  
19 adding a new paragraph 51 to read as follows:

20 (51) HYGIENE PRODUCTS INCLUDING: SHAMPOO, CONDITIONER, SOAP, BODY  
21 WASH, DENTAL FLOSS, TOOTHBRUSHES, TOOTHPASTE, MOUTHWASH, DEODORANT,  
22 ANTIPERSPIRANT, FEMININE HYGIENE PRODUCTS INCLUDING SANITARY NAPKINS AND  
23 TAMPONS, TOILET PAPER, TISSUES, RAZORS, SHAVING CREAM, COTTON SWABS,  
24 COTTONBALLS, DISPOSABLE AND NON-DISPOSABLE DIAPERS, DIAPER RASH OINT-  
25 MENTS, BABY WIPES.

26 S 3. Subdivision (b) of section 1107 of the tax law is amended by  
27 adding a new clause 15 to read as follows:

28 (15) EXCEPT AS OTHERWISE PROVIDED BY LAW, THE EXEMPTION PROVIDED IN  
29 PARAGRAPH FIFTY-ONE OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN  
30 OF THIS ARTICLE RELATING TO HYGIENE PRODUCTS SHALL BE APPLICABLE PURSU-  
31 ANT TO A LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED BY A CITY SUBJECT TO  
32 THE PROVISIONS OF THIS SECTION. SUCH CITY IS EMPOWERED TO ADOPT OR  
33 REPEAL SUCH A LOCAL LAW, ORDINANCE OR RESOLUTION. SUCH ADOPTION OR  
34 REPEAL SHALL ALSO BE DEEMED TO AMEND ANY LOCAL LAW, ORDINANCE OR RESOL-  
35 UTION ENACTED BY SUCH A CITY IMPOSING TAXES PURSUANT TO THE AUTHORITY OF  
36 SUBDIVISION (A) OF SECTION TWELVE HUNDRED TEN OF THIS CHAPTER.

37 S 4. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as  
38 amended by chapter 406 of the laws of 2012, is amended to read as  
39 follows:

40 (1) Either, all of the taxes described in article twenty-eight of this  
41 chapter, at the same uniform rate, as to which taxes all provisions of  
42 the local laws, ordinances or resolutions imposing such taxes shall be  
43 identical, except as to rate and except as otherwise provided, with the  
44 corresponding provisions in such article twenty-eight, including the  
45 definition and exemption provisions of such article, so far as the  
46 provisions of such article twenty-eight can be made applicable to the  
47 taxes imposed by such city or county and with such limitations and  
48 special provisions as are set forth in this article. The taxes author-  
49 ized under this subdivision may not be imposed by a city or county  
50 unless the local law, ordinance or resolution imposes such taxes so as  
51 to include all portions and all types of receipts, charges or rents,  
52 subject to state tax under sections eleven hundred five and eleven  
53 hundred ten of this chapter, except as otherwise provided. (i) Any local  
54 law, ordinance or resolution enacted by any city of less than one

1 million or by any county or school district, imposing the taxes author-  
2 ized by this subdivision, shall, notwithstanding any provision of law to  
3 the contrary, exclude from the operation of such local taxes all sales  
4 of tangible personal property for use or consumption directly and  
5 predominantly in the production of tangible personal property, gas,  
6 electricity, refrigeration or steam, for sale, by manufacturing, proc-  
7 essing, generating, assembly, refining, mining or extracting; and all  
8 sales of tangible personal property for use or consumption predominantly  
9 either in the production of tangible personal property, for sale, by  
10 farming or in a commercial horse boarding operation, or in both; and,  
11 unless such city, county or school district elects otherwise, shall omit  
12 the provision for credit or refund contained in clause six of subdivi-  
13 sion (a) or subdivision (d) of section eleven hundred nineteen of this  
14 chapter. (ii) Any local law, ordinance or resolution enacted by any  
15 city, county or school district, imposing the taxes authorized by this  
16 subdivision, shall omit the residential solar energy systems equipment  
17 exemption provided for in subdivision (ee), the commercial solar energy  
18 systems equipment exemption provided for in subdivision (hh) and the  
19 clothing and footwear exemption provided for in paragraph thirty of  
20 subdivision (a) of section eleven hundred fifteen of this chapter,  
21 unless such city, county or school district elects otherwise as to  
22 either such residential solar energy systems equipment exemption, such  
23 commercial solar energy systems equipment exemption or such clothing and  
24 footwear exemption. ANY LOCAL LAW, ORDINANCE OR RESOLUTION ENACTED BY  
25 ANY CITY, COUNTY OR SCHOOL DISTRICT, IMPOSING THE TAXES AUTHORIZED BY  
26 THIS SUBDIVISION, SHALL OMIT THE HYGIENE PRODUCTS EXEMPTION PROVIDED FOR  
27 IN PARAGRAPH FIFTY-ONE OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED  
28 FIFTEEN OF THIS CHAPTER, UNLESS SUCH CITY, COUNTY OR SCHOOL DISTRICT  
29 ELECTS OTHERWISE; PROVIDED THAT IF SUCH A CITY HAVING A POPULATION OF  
30 ONE MILLION OR MORE ENACTS THE RESOLUTION DESCRIBED IN SUBDIVISION (T)  
31 OF THIS SECTION OR REPEALS SUCH RESOLUTION, SUCH RESOLUTION OR REPEAL  
32 SHALL ALSO BE DEEMED TO AMEND ANY LOCAL LAW, ORDINANCE OR RESOLUTION  
33 ENACTED BY SUCH A CITY IMPOSING SUCH TAXES PURSUANT TO THE AUTHORITY OF  
34 THIS SUBDIVISION, WHETHER OR NOT SUCH TAXES ARE SUSPENDED AT THE TIME  
35 SUCH CITY ENACTS ITS RESOLUTION PURSUANT TO SUBDIVISION (T) OF THIS  
36 SECTION OR AT THE TIME OF SUCH REPEAL; PROVIDED, FURTHER, THAT ANY SUCH  
37 LOCAL LAW, ORDINANCE OR RESOLUTION AND SECTION ELEVEN HUNDRED SEVEN OF  
38 THIS CHAPTER, AS DEEMED TO BE AMENDED IN THE EVENT A CITY OF ONE MILLION  
39 OR MORE ENACTS A RESOLUTION PURSUANT TO THE AUTHORITY OF SUBDIVISION (T)  
40 OF THIS SECTION, SHALL BE FURTHER AMENDED, AS PROVIDED IN SECTION TWELVE  
41 HUNDRED EIGHTEEN OF THIS SUBPART, SO THAT THE HYGIENE PRODUCTS EXEMPTION  
42 IN ANY SUCH LOCAL LAW, ORDINANCE OR RESOLUTION OR IN SUCH SECTION ELEVEN  
43 HUNDRED SEVEN OF THIS CHAPTER IS THE SAME AS THE HYGIENE PRODUCTS  
44 EXEMPTION IN PARAGRAPH FIFTY-ONE OF SUBDIVISION (A) OF SECTION ELEVEN  
45 HUNDRED FIFTEEN OF THIS CHAPTER.

46 S 5. Subdivision (d) of section 1210 of the tax law, as amended by  
47 section 37 of part S-1 of chapter 57 of the laws of 2009, is amended to  
48 read as follows:

49 (d) A local law, ordinance or resolution imposing any tax pursuant to  
50 this section, increasing or decreasing the rate of such tax, repealing  
51 or suspending such tax, exempting from such tax the energy sources and  
52 services described in paragraph three of subdivision (a) or of subdivi-  
53 sion (b) of this section or changing the rate of tax imposed on such  
54 energy sources and services or providing for the credit or refund  
55 described in clause six of subdivision (a) of section eleven hundred  
56 nineteen of this chapter must go into effect only on one of the follow-

1 ing dates: March first, June first, September first or December first;  
2 provided, that a local law, ordinance or resolution providing for the  
3 exemption described in paragraph thirty of subdivision (a) of section  
4 eleven hundred fifteen of this chapter or repealing any such exemption  
5 or a local law, ordinance or resolution providing for a refund or credit  
6 described in subdivision (d) of section eleven hundred nineteen of this  
7 chapter or repealing such provision so provided must go into effect only  
8 on March first; PROVIDED, FURTHER, THAT A LOCAL LAW, ORDINANCE OR RESOL-  
9 UTION PROVIDING FOR THE EXEMPTION DESCRIBED IN PARAGRAPH FIFTY-ONE OF  
10 SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER OR  
11 REPEALING ANY SUCH EXEMPTION SO PROVIDED AND A RESOLUTION ENACTED PURSU-  
12 ANT TO THE AUTHORITY OF SUBDIVISION (T) OF THIS SECTION PROVIDING SUCH  
13 EXEMPTION OR REPEALING SUCH EXEMPTION SO PROVIDED MAY GO INTO EFFECT  
14 IMMEDIATELY. No such local law, ordinance or resolution shall be effec-  
15 tive unless a certified copy of such law, ordinance or resolution is  
16 mailed by registered or certified mail to the commissioner at the  
17 commissioner's office in Albany at least ninety days prior to the date  
18 it is to become effective. However, the commissioner may waive and  
19 reduce such ninety-day minimum notice requirement to a mailing of such  
20 certified copy by registered or certified mail within a period of not  
21 less than thirty days prior to such effective date if the commissioner  
22 deems such action to be consistent with the commissioner's duties under  
23 section twelve hundred fifty of this article and the commissioner acts  
24 by resolution. Where the restriction provided for in section twelve  
25 hundred twenty-three of this article as to the effective date of a tax  
26 and the notice requirement provided for therein are applicable and have  
27 not been waived, the restriction and notice requirement in section  
28 twelve hundred twenty-three of this article shall also apply.

29 S 6. Section 1210 of the tax law is amended by adding a new subdivi-  
30 sion (t) to read as follows:

31 (T) NOTWITHSTANDING ANY OTHER PROVISION OF STATE OR LOCAL LAW, ORDI-  
32 NANCE OR RESOLUTION TO THE CONTRARY: (1) ANY CITY HAVING A POPULATION OF  
33 ONE MILLION OR MORE IN WHICH THE TAXES IMPOSED BY SECTION ELEVEN HUNDRED  
34 SEVEN OF THIS CHAPTER ARE IN EFFECT, ACTING THROUGH ITS LOCAL LEGISLA-  
35 TIVE BODY, IS HEREBY AUTHORIZED AND EMPOWERED TO ELECT TO PROVIDE THE  
36 EXEMPTION FROM SUCH TAXES FOR THE SAME HYGIENE PRODUCTS EXEMPT FROM  
37 STATE SALES AND COMPENSATING USE TAXES DESCRIBED IN PARAGRAPH FIFTY-ONE  
38 OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER BY  
39 ENACTING A RESOLUTION IN THE FORM SET FORTH IN PARAGRAPH TWO OF THIS  
40 SUBDIVISION; WHEREUPON, UPON COMPLIANCE WITH THE PROVISIONS OF SUBDIVI-  
41 SIONS (D) AND (E) OF THIS SECTION, SUCH ENACTMENT OF SUCH RESOLUTION  
42 SHALL BE DEEMED TO BE AN AMENDMENT TO SUCH SECTION ELEVEN HUNDRED SEVEN  
43 AND SUCH SECTION ELEVEN HUNDRED SEVEN SHALL BE DEEMED TO INCORPORATE  
44 SUCH EXEMPTION AS IF IT HAD BEEN DULY ENACTED BY THE STATE LEGISLATURE  
45 AND APPROVED BY THE GOVERNOR.

46 (2) FORM OF RESOLUTION: BE IT ENACTED BY THE (INSERT PROPER TITLE OF  
47 LOCAL LEGISLATIVE BODY) AS FOLLOWS:

48 SECTION ONE. RECEIPTS FROM SALES OF AND CONSIDERATION GIVEN OR  
49 CONTRACTED TO BE GIVEN FOR PURCHASES OF HYGIENE PRODUCTS EXEMPT FROM  
50 STATE SALES AND COMPENSATING USE TAXES PURSUANT TO PARAGRAPH FIFTY-ONE  
51 OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THE TAX LAW  
52 SHALL ALSO BE EXEMPT FROM SALES AND COMPENSATING USE TAXES IMPOSED IN  
53 THIS JURISDICTION.

54 SECTION TWO. THIS RESOLUTION SHALL TAKE EFFECT, (INSERT THE DATE) AND  
55 SHALL APPLY TO SALES MADE AND USES OCCURRING ON AND AFTER THAT DATE  
56 ALTHOUGH MADE OR OCCURRING UNDER A PRIOR CONTRACT.

1 S 7. The commissioner of taxation and finance is hereby authorized to  
2 implement the provisions of this act with respect to the elimination of  
3 the imposition of sales tax, additional taxes, and supplemental taxes on  
4 hygiene products and all other taxes so addressed by this act.

5 S 8. This act shall take effect on the first day of the sales tax  
6 quarterly period, as described in subdivision (b) of section 1136 of the  
7 tax law, beginning at least 90 days after the date this act shall have  
8 become a law and shall apply in accordance with the applicable transi-  
9 tional provisions of sections 1106 and 1217 of the tax law.

10 S 2. Severability. If any clause, sentence, paragraph, section or part  
11 of this act shall be adjudged by any court of competent jurisdiction to  
12 be invalid and after exhaustion of all further judicial review, the  
13 judgment shall not affect, impair, or invalidate the remainder thereof,  
14 but shall be confined in its operation to the clause, sentence, para-  
15 graph, section or part of this act directly involved in the controversy  
16 in which the judgment shall have been rendered.

17 S 3. This act shall take effect immediately provided, however, that  
18 the applicable effective date of Parts A through D of this act shall be  
19 as specifically set forth in the last section of such Parts.