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

3113

2013-2014 Regular Sessions

I N A S S E M B L Y

January 23, 2013

Introduced by M. of A. ORTIZ, GALEF, KAVANAGH, SCHIMEL, MILLMAN, BOYLAND -- Multi-Sponsored by -- M. of A. ROSENTHAL -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to imposing a tax on plastic shopping bags used to transport every sale of tangible personal property by consumers

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 1113 to read as follows:

S 1113. IMPOSITION OF TAX; PLASTIC SHOPPING BAGS. (A) THERE IS HEREBY IMPOSED AND THERE SHALL BE PAID A TAX OF FIFTEEN CENTS UPON PLASTIC SHOPPING BAGS USED TO TRANSPORT EVERY SALE OF TANGIBLE PERSONAL PROPERTY BY CONSUMERS.

(B)(1) THE TAX IMPOSED, PURSUANT TO SUBDIVISION (A) OF THIS SECTION, SHALL APPLY AT THE POINT OF SALE IN SHOPS, SUPERMARKETS, SERVICE STATIONS AND ALL SALES OUTLETS. RETAILERS SHALL PASS ON THE FULL AMOUNT OF SUCH TAX AS A CHARGE TO THE CUSTOMER DURING HIS OR HER CHECKOUT.

(2) SUCH TAX SHALL BE ITEMIZED ON ALL INVOICES, RECEIPTS OR DOCKETS ISSUED TO CUSTOMERS AT THE POINT OF SALE.

(C) THE FOLLOWING SHALL BE EXEMPT FROM THE TAX IMPOSED PURSUANT TO SUBDIVISION (A) OF THIS SECTION:

(1) PLASTIC BAGS CONTAINING FRESH MEAT, FISH OR POULTRY;

(2) PLASTIC BAGS CONTAINING NON-PACKED FRUIT, NUTS OR VEGETABLES, CONFECTIONERY, DAIRY PRODUCTS, COOKED FOOD OR ICE;

(3) PLASTIC BAGS USED TO STORE PRODUCTS SOLD ON BOARD AIRCRAFT OR SHIPS;

(4) REUSEABLE BAGS SOLD TO CUSTOMERS FOR A SUM NOT LESS THAN SEVENTY-FIVE CENTS; AND

(5) ANY PLASTIC BAG BROUGHT TO THE STORE BY THE CUSTOMER TO BE USED DURING THE SALE OF TANGIBLE PERSONAL PROPERTY.

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

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(D) IF ANY OTHER ITEM IS PLACED IN A PLASTIC BAG EXEMPT BY SUBDIVISION (C) OF THIS SECTION, SUCH CUSTOMER SHALL BE CHARGED THE FIFTEEN CENT TAX DURING HIS OR HER CHECKOUT.

(E) PLASTIC BAGS USED FOR EVERY SALE OF TANGIBLE PERSONAL PROPERTY SHALL NOT BE LARGER THAN TWO HUNDRED FIFTY MILLIMETERS BY THREE HUNDRED FORTY-FIVE MILLIMETERS BY FOUR HUNDRED FIFTY MILLIMETERS.

S 2. This act shall take effect on the first of January next succeeding the date on which it shall have become a law. Effective immediately, the addition, amendment and/or repeal of any rule or regulation necessary for the implementation of this act on its effective date are authorized and directed to be made and completed on or before such effective date.