

5997

2013-2014 Regular Sessions

I N A S S E M B L Y

March 12, 2013

Introduced by M. of A. SWEENEY, MORELLE, WEISENBERG, LAVINE, RAMOS,
COOK, GALEF, MAISEL, BROOK-KRASNY, JAFFEE -- Multi-Sponsored by -- M.
of A. ARROYO, MAGEE, THIELE -- read once and referred to the Committee
on Ways and Means

AN ACT in relation to the sales and compensating use tax on receipts
derived from removing waste material from certain regulated transfer
stations or construction and demolition debris processing facilities

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

1 Section 1. Notwithstanding the provisions of chapter 321 of the laws
2 of 2005, any liability for state and local sales and compensating use
3 taxes, and any interest or penalties thereon, for services specified in
4 clause (iv) of paragraph 5 of subdivision (c) of section 1105 of the tax
5 law, with respect to assessments made after March 1, 1997, whether or
6 not any assessment for such taxes, interest or penalties have been
7 finally or irrevocably fixed by administrative or judicial proceedings,
8 shall hereby be cancelled and annulled, and, if paid, refunded in
9 accordance with the provisions of section 1139 of the tax law, provided,
10 however, that any such application for refund of such taxes previously
11 paid to the department of taxation and finance shall be submitted within
12 one year of the effective date of this act, whereupon it shall be deemed
13 to have been submitted in a timely manner.
14 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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