

7262

2013-2014 Regular Sessions

I N A S S E M B L Y

May 8, 2013

Introduced by M. of A. GOTTFRIED -- read once and referred to the
Committee on Ways and Means

AN ACT to amend the tax law, in relation to the definition of the term
"recorded programs" for purposes of the sales tax exemption for
machinery or equipment for use or consumption by a broadcaster direct-
ly and predominantly in the production of certain live or recorded
programs

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

1 Section 1. Subparagraph (C) of paragraph 38 of subdivision (a) of
2 section 1115 of the tax law, as added by section 1 of part T of chapter
3 63 of the laws of 2000, is amended to read as follows:
4 (C) For purposes of this paragraph: (i) the term "broadcaster" means a
5 television or radio station licensed by the federal communications
6 commission, a television or radio broadcast network or a cable tele-
7 vision network. The term "television or radio broadcast network" means
8 an organization which produces and/or purchases programs intended for
9 transmission by affiliated television or radio stations licensed by the
10 federal communications commission and which has distribution facilities
11 or circuits available to such affiliated stations during all or some
12 portion of one or more days during each week. The term "cable television
13 network" means an organization which produces and/or purchases programs
14 intended for transmission either by direct broadcast satellite systems
15 or by cable systems pursuant to an affiliation or similar agreement and
16 which has distribution facilities or circuits available to such direct
17 broadcast satellite systems or such cable systems during all or some
18 portion of one or more days during each week. For the purpose of
19 subparagraph (B) of this paragraph, the term "broadcaster" shall not
20 include cable system operators and direct broadcast satellite system
21 operators. Provided, however, for the purpose of subparagraph (A) of
22 this paragraph, such term shall also include a cable system operator or

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

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1 a direct broadcast satellite system operator solely with respect to
2 machinery or equipment or other tangible personal property (including
3 parts, tools and supplies) for use or consumption by it directly and
4 predominantly in the production (including post-production) of live or
5 recorded programs intended for transmission to its viewers over its
6 system; (ii) the term "programs" means any performance, event, play,
7 story or literary, musical, artistic or other work used for enter-
8 tainment or educational purposes, including but not limited to news,
9 news specials, sporting events, game shows, talk shows and commercials;
10 and (iii) the term "recorded programs" means any program contained on
11 [film, tape, disc or] any [other physical media] MEDIUM.
12 S 2. This act shall take effect immediately.