

7705

2013-2014 Regular Sessions

I N   A S S E M B L Y

May 31, 2013

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Introduced by M. of A. MAGEE, LUPARDO, CROUCH, RAIA, AUBRY, MAGNARELLI, RUSSELL, COLTON -- Multi-Sponsored by -- M. of A. DUPREY, KOLB, MONTESANO, OAKS, SALADINO, SCHIMMINGER, STEVENSON, TENNEY -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to the sale of food and beverages through vending machines

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

1     Section 1. Paragraph 1 of subdivision (a) of section 1115 of the tax  
2 law, as amended by section 1 of part O of chapter 63 of the laws of  
3 2000, is amended to read as follows:  
4     (1) Food, food products, beverages, dietary foods and health supple-  
5 ments, sold for human consumption but not including (i) candy and  
6 confectionery, (ii) fruit drinks which contain less than seventy percent  
7 of natural fruit juice, (iii) soft drinks, sodas and beverages such as  
8 are ordinarily dispensed at soda fountains or in connection therewith  
9 (other than coffee, tea and cocoa) and (iv) beer, wine or other alcohol-  
10 ic beverages, all of which shall be subject to the retail sales and  
11 compensating use taxes, whether or not the item is sold in liquid form.  
12 The food and drink excluded from the exemption provided by this para-  
13 graph under subparagraphs (i), (ii) and (iii) of this paragraph shall be  
14 exempt under this paragraph when sold for [seventy-five cents] ONE  
15 DOLLAR AND FIFTY CENTS or less through any vending machine activated by  
16 the use of coin, currency, credit card or debit card. With the exception  
17 of the provision in this paragraph providing for an exemption for  
18 certain food or drink sold for [seventy-five cents] ONE DOLLAR AND FIFTY  
19 CENTS or less through vending machines, nothing herein shall be  
20 construed as exempting food or drink from the tax imposed under subdivi-  
21 sion (d) of section eleven hundred five OF THIS ARTICLE.  
22     S 2. This act shall take effect April 1, 2014.

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

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