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

3668

2013-2014 Regular Sessions

I N S E N A T E

February 11, 2013

Introduced by Sen. MARTINS -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

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 ASSEMBLY, DO ENACT AS FOLLOWS:

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

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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