

5222

2013-2014 Regular Sessions

I N S E N A T E

May 14, 2013

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

AN ACT to amend the tax law, in relation to the imposition of sales tax on snowmobiles and all terrain vehicles

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

1 Section 1. Paragraph 1 of subdivision (g) of section 1132 of the tax  
2 law, as amended by chapter 402 of the laws of 1986, is amended to read  
3 as follows:  
4 (1) The clerk of each county when performing the function of registra-  
5 tion of a motor vehicle, snowmobile, vessel or all terrain vehicle or  
6 accepting an application for a certificate of title of a motor vehicle  
7 or vessel, pursuant to the authority of the vehicle and traffic law, or  
8 the commissioner of motor vehicles, when such commissioner performs such  
9 functions, prior to performing such functions, shall act as the agent of  
10 the state tax commission to collect any retail sales tax due under this  
11 article and under a sales tax imposed pursuant to section twelve hundred  
12 ten or twelve hundred eleven upon sales of such motor vehicles, snowmo-  
13 biles, vessels or all terrain vehicles by persons other than dealers  
14 registered under sections four hundred fifteen, twenty-two hundred twen-  
15 ty-two, twenty-two hundred fifty-seven and twenty-two hundred eighty-two  
16 of the vehicle and traffic law. Such county clerks and such commissioner  
17 shall also act as such agents to collect any compensating use tax due  
18 under section eleven hundred ten and under a compensating use tax  
19 imposed pursuant to section twelve hundred ten or twelve hundred eleven  
20 for the use of a motor vehicle, snowmobile, vessel or all terrain vehi-  
21 cle within this state. The commissioner of motor vehicles shall act as  
22 such agent without fee. Each such county clerk shall, after deducting  
23 his fee as provided in paragraph two of this subdivision, and such  
24 commissioner shall remit to the tax commission all funds collected

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

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1 pursuant to this subdivision and shall follow such procedures and keep  
2 such records as shall be prescribed by the tax commission. SALES OR  
3 COMPENSATING USE TAXES COLLECTED PURSUANT TO THE PROVISIONS OF THIS  
4 SECTION ON SNOWMOBILES OR ALL TERRAIN VEHICLES SHALL BE DETERMINED BY  
5 REFERENCE TO PLACE OF RESIDENCE OF THE OWNER OF THE SNOWMOBILE OR ALL  
6 TERRAIN VEHICLE.

7 S 2. This act shall take effect immediately and shall apply to the  
8 quarterly tax periods which begin on and after such date.