

1574

2013-2014 Regular Sessions

I N A S S E M B L Y

(PREFILED)

January 9, 2013

Introduced by M. of A. KOLB, OAKS, RAIA, TENNEY, PALMESANO -- read once
and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to eliminating state sales and compensating use taxes on motor fuels and diesel motor fuels and authorizing localities to eliminate such taxes at the local level (Part A); to amend the tax law, in relation to exemptions from sales and use taxes (Part B); to amend the tax law, in relation to providing a sales tax exemption for child restraint systems (Part C); and to amend the tax law, in relation to exemptions from sales and use taxes (Part D)

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

1 Section 1. This act enacts into law components of legislation relating
2 to "Shop-NY". Each component is wholly contained within a Part identi-
3 fied as Parts A through D. The effective date for each particular
4 provision contained within such Part is set forth in the last section of
5 such Part. Any provision in any section contained within a Part, includ-
6 ing the effective date of the Part, which makes a reference to a section
7 "of this act", when used in connection with that particular component,
8 shall be deemed to mean and refer to the corresponding section of the
9 Part in which it is found. Section three of this act sets forth the
10 general effective date of this act.

11 PART A

12 Section 1. Subdivision (a) of section 1115 of the tax law is amended
13 by adding a new paragraph 49 to read as follows:

14 (49) MOTOR FUEL AND DIESEL MOTOR FUEL.

15 S 2. Subdivision (b) of section 1107 of the tax law is amended by
16 adding a new clause 12 to read as follows:

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

LBD03668-01-3

1 (12) EXCEPT AS OTHERWISE PROVIDED BY LAW, THE EXEMPTION PROVIDED IN
2 PARAGRAPH FORTY-NINE OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED
3 FIFTEEN OF THIS ARTICLE RELATING TO MOTOR FUEL AND DIESEL MOTOR FUEL
4 SHALL BE APPLICABLE PURSUANT TO A LOCAL LAW, ORDINANCE OR RESOLUTION
5 ADOPTED BY A CITY SUBJECT TO THE PROVISIONS OF THIS SECTION. SUCH CITY
6 IS EMPOWERED TO ADOPT OR REPEAL SUCH A LOCAL LAW, ORDINANCE OR RESOL-
7 UTION. SUCH ADOPTION OR REPEAL SHALL ALSO BE DEEMED TO AMEND ANY LOCAL
8 LAW, ORDINANCE OR RESOLUTION ENACTED BY SUCH A CITY IMPOSING TAXES
9 PURSUANT TO THE AUTHORITY OF SUBDIVISION (A) OF SECTION TWELVE HUNDRED
10 TEN OF THIS CHAPTER.

11 S 3. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as
12 amended by chapter 406 of the laws of 2012, is amended to read as
13 follows:

14 (1) Either, all of the taxes described in article twenty-eight of this
15 chapter, at the same uniform rate, as to which taxes all provisions of
16 the local laws, ordinances or resolutions imposing such taxes shall be
17 identical, except as to rate and except as otherwise provided, with the
18 corresponding provisions in such article twenty-eight, including the
19 definition and exemption provisions of such article, so far as the
20 provisions of such article twenty-eight can be made applicable to the
21 taxes imposed by such city or county and with such limitations and
22 special provisions as are set forth in this article. The taxes author-
23 ized under this subdivision may not be imposed by a city or county
24 unless the local law, ordinance or resolution imposes such taxes so as
25 to include all portions and all types of receipts, charges or rents,
26 subject to state tax under sections eleven hundred five and eleven
27 hundred ten of this chapter, except as otherwise provided. (i) Any local
28 law, ordinance or resolution enacted by any city of less than one
29 million or by any county or school district, imposing the taxes author-
30 ized by this subdivision, shall, notwithstanding any provision of law to
31 the contrary, exclude from the operation of such local taxes all sales
32 of tangible personal property for use or consumption directly and
33 predominantly in the production of tangible personal property, gas,
34 electricity, refrigeration or steam, for sale, by manufacturing, proc-
35 essing, generating, assembly, refining, mining or extracting; and all
36 sales of tangible personal property for use or consumption predominantly
37 either in the production of tangible personal property, for sale, by
38 farming or in a commercial horse boarding operation, or in both; and,
39 unless such city, county or school district elects otherwise, shall omit
40 the provision for credit or refund contained in clause six of subdivi-
41 sion (a) or subdivision (d) of section eleven hundred nineteen of this
42 chapter. (ii) Any local law, ordinance or resolution enacted by any
43 city, county or school district, imposing the taxes authorized by this
44 subdivision, shall omit the residential solar energy systems equipment
45 exemption provided for in subdivision (ee), the commercial solar energy
46 systems equipment exemption provided for in subdivision (hh) and the
47 clothing and footwear exemption provided for in paragraph thirty of
48 subdivision (a) of section eleven hundred fifteen of this chapter,
49 unless such city, county or school district elects otherwise as to
50 either such residential solar energy systems equipment exemption, such
51 commercial solar energy systems equipment exemption or such clothing and
52 footwear exemption. ANY LOCAL LAW, ORDINANCE OR RESOLUTION ENACTED BY
53 ANY CITY, COUNTY OR SCHOOL DISTRICT, IMPOSING THE TAXES AUTHORIZED BY
54 THIS SUBDIVISION, SHALL OMIT THE MOTOR FUEL AND DIESEL MOTOR FUEL
55 EXEMPTION PROVIDED FOR IN PARAGRAPH FORTY-NINE OF SUBDIVISION (A) OF
56 SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER, UNLESS SUCH CITY, COUNTY

1 OR SCHOOL DISTRICT ELECTS OTHERWISE; PROVIDED THAT IF SUCH A CITY HAVING
2 A POPULATION OF ONE MILLION OR MORE ENACTS THE RESOLUTION DESCRIBED IN
3 SUBDIVISION (Q) OF THIS SECTION OR REPEALS SUCH RESOLUTION, SUCH RESOL-
4 UTION OR REPEAL SHALL ALSO BE DEEMED TO AMEND ANY LOCAL LAW, ORDINANCE
5 OR RESOLUTION ENACTED BY SUCH A CITY IMPOSING SUCH TAXES PURSUANT TO THE
6 AUTHORITY OF THIS SUBDIVISION, WHETHER OR NOT SUCH TAXES ARE SUSPENDED
7 AT THE TIME SUCH CITY ENACTS ITS RESOLUTION PURSUANT TO SUBDIVISION (Q)
8 OF THIS SECTION OR AT THE TIME OF ANY SUCH REPEAL; PROVIDED, FURTHER,
9 THAT ANY SUCH LOCAL LAW, ORDINANCE OR RESOLUTION AND SECTION ELEVEN
10 HUNDRED SEVEN OF THIS CHAPTER, AS DEEMED TO BE AMENDED IN THE EVENT A
11 CITY OF ONE MILLION OR MORE ENACTS A RESOLUTION PURSUANT TO THE AUTHORI-
12 TY OF SUBDIVISION (Q) OF THIS SECTION, SHALL BE FURTHER AMENDED, AS
13 PROVIDED IN SECTION TWELVE HUNDRED EIGHTEEN OF THIS SUBPART, SO THAT THE
14 MOTOR FUEL AND DIESEL MOTOR FUEL EXEMPTION IN ANY SUCH LOCAL LAW, ORDI-
15 NANCE OR RESOLUTION OR IN SUCH SECTION ELEVEN HUNDRED SEVEN OF THIS
16 CHAPTER IS THE SAME AS THE MOTOR FUEL AND DIESEL MOTOR FUEL EXEMPTION IN
17 PARAGRAPH FORTY-NINE OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED
18 FIFTEEN OF THIS CHAPTER.

19 S 4. Subdivision (d) of section 1210 of the tax law, as amended by
20 section 37 of part S-1 of chapter 57 of the laws of 2009, is amended to
21 read as follows:

22 (d) A local law, ordinance or resolution imposing any tax pursuant to
23 this section, increasing or decreasing the rate of such tax, repealing
24 or suspending such tax, exempting from such tax the energy sources and
25 services described in paragraph three of subdivision (a) or of subdivi-
26 sion (b) of this section or changing the rate of tax imposed on such
27 energy sources and services or providing for the credit or refund
28 described in clause six of subdivision (a) of section eleven hundred
29 nineteen of this chapter must go into effect only on one of the follow-
30 ing dates: March first, June first, September first or December first;
31 provided, that a local law, ordinance or resolution providing for the
32 exemption described in paragraph thirty of subdivision (a) of section
33 eleven hundred fifteen of this chapter or repealing any such exemption
34 or a local law, ordinance or resolution providing for a refund or credit
35 described in subdivision (d) of section eleven hundred nineteen of this
36 chapter or repealing such provision so provided must go into effect only
37 on March first; PROVIDED, FURTHER, THAT A LOCAL LAW, ORDINANCE OR RESOL-
38 UTION PROVIDING FOR THE EXEMPTION DESCRIBED IN PARAGRAPH FORTY-NINE OF
39 SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER OR
40 REPEALING ANY SUCH EXEMPTION SO PROVIDED AND A RESOLUTION ENACTED PURSU-
41 ANT TO THE AUTHORITY OF SUBDIVISION (Q) OF THIS SECTION PROVIDING SUCH
42 EXEMPTION OR REPEALING SUCH EXEMPTION SO PROVIDED MAY GO INTO EFFECT
43 IMMEDIATELY. No such local law, ordinance or resolution shall be effec-
44 tive unless a certified copy of such law, ordinance or resolution is
45 mailed by registered or certified mail to the commissioner at the
46 commissioner's office in Albany at least ninety days prior to the date
47 it is to become effective. However, the commissioner may waive and
48 reduce such ninety-day minimum notice requirement to a mailing of such
49 certified copy by registered or certified mail within a period of not
50 less than thirty days prior to such effective date if the commissioner
51 deems such action to be consistent with the commissioner's duties under
52 section twelve hundred fifty of this article and the commissioner acts
53 by resolution. Where the restriction provided for in section twelve
54 hundred twenty-three of this article as to the effective date of a tax
55 and the notice requirement provided for therein are applicable and have

1 not been waived, the restriction and notice requirement in section
2 twelve hundred twenty-three of this article shall also apply.

3 S 5. Section 1210 of the tax law is amended by adding a new subdivi-
4 sion (q) to read as follows:

5 (Q) NOTWITHSTANDING ANY OTHER PROVISION OF STATE OR LOCAL LAW, ORDI-
6 NANCE OR RESOLUTION TO THE CONTRARY:

7 (1) ANY CITY HAVING A POPULATION OF ONE MILLION OR MORE IN WHICH THE
8 TAXES IMPOSED BY SECTION ELEVEN HUNDRED SEVEN OF THIS CHAPTER ARE IN
9 EFFECT, ACTING THROUGH ITS LOCAL LEGISLATIVE BODY, IS HEREBY AUTHORIZED
10 AND EMPOWERED TO ELECT TO PROVIDE THE EXEMPTION FROM SUCH TAXES FOR THE
11 SAME MOTOR FUEL AND DIESEL MOTOR FUEL EXEMPT FROM STATE SALES AND
12 COMPENSATING USE TAXES DESCRIBED IN PARAGRAPH FORTY-NINE OF SUBDIVISION
13 (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER BY ENACTING A
14 RESOLUTION IN THE FORM SET FORTH IN PARAGRAPH TWO OF THIS SUBDIVISION;
15 WHEREUPON, UPON COMPLIANCE WITH THE PROVISIONS OF SUBDIVISIONS (D) AND
16 (E) OF THIS SECTION, SUCH ENACTMENT OF SUCH RESOLUTION SHALL BE DEEMED
17 TO BE AN AMENDMENT TO SUCH SECTION ELEVEN HUNDRED SEVEN AND SUCH SECTION
18 ELEVEN HUNDRED SEVEN SHALL BE DEEMED TO INCORPORATE SUCH EXEMPTION AS IF
19 IT HAD BEEN DULY ENACTED BY THE STATE LEGISLATURE AND APPROVED BY THE
20 GOVERNOR.

21 (2) FORM OF RESOLUTION: BE IT ENACTED BY THE (INSERT PROPER TITLE OF
22 LOCAL LEGISLATIVE BODY) AS FOLLOWS:

23 SECTION ONE. RECEIPTS FROM SALES OF AND CONSIDERATION GIVEN OR
24 CONTRACTED TO BE GIVEN FOR PURCHASES OF MOTOR FUEL AND DIESEL MOTOR FUEL
25 EXEMPT FROM STATE SALES AND COMPENSATING USE TAXES PURSUANT TO PARAGRAPH
26 FORTY-NINE OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THE
27 TAX LAW SHALL ALSO BE EXEMPT FROM SALES AND COMPENSATING USE TAXES
28 IMPOSED IN THIS JURISDICTION.

29 SECTION TWO. THIS RESOLUTION SHALL TAKE EFFECT, (INSERT THE DATE) AND
30 SHALL APPLY TO SALES MADE AND USES OCCURRING ON AND AFTER THAT DATE
31 ALTHOUGH MADE OR OCCURRING UNDER A PRIOR CONTRACT.

32 S 6. The commissioner of taxation and finance is hereby authorized to
33 implement the provisions of this act with respect to the elimination of
34 the imposition of sales tax, additional taxes, and supplemental taxes on
35 diesel motor fuel and motor fuel and all other taxes so addressed by
36 this act.

37 S 7. This act shall take effect on the first day of the sales tax
38 quarterly period, as described in subdivision (b) of section 1136 of the
39 tax law, next commencing at least 90 days after this act shall have
40 become a law and shall apply in accordance with the applicable transi-
41 tional provisions of sections 1106 and 1217 of the tax law.

42

PART B

43 Section 1. Subdivision (a) of section 1115 of the tax law is amended
44 by adding five new paragraphs 44, 45, 46, 47 and 48 to read as follows:

45 (44) BICYCLE HELMETS. FOR PURPOSES OF THIS PARAGRAPH, BICYCLE HELMETS
46 SHALL MEAN A HELMET DESIGNED TO MEET THE RULES AND REGULATIONS OF THE
47 COMMISSIONER OF MOTOR VEHICLES ESTABLISHING STANDARDS FOR HELMETS PURSU-
48 ANT TO SECTION TWELVE HUNDRED THIRTY-EIGHT OF THE VEHICLE AND TRAFFIC
49 LAW.

50 (45) MOTORCYCLE HELMETS. FOR PURPOSES OF THIS PARAGRAPH, MOTORCYCLE
51 HELMETS SHALL MEAN A HELMET DESIGNED TO MEET THE RULES AND REGULATIONS
52 OF THE COMMISSIONER OF MOTOR VEHICLES ESTABLISHING STANDARDS FOR HELMETS
53 PURSUANT TO SECTION THREE HUNDRED EIGHTY-ONE OF THE VEHICLE AND TRAFFIC
54 LAW.

1 (46) SNOWMOBILE HELMETS. FOR PURPOSES OF THIS PARAGRAPH, SNOWMOBILE
2 HELMETS SHALL MEAN A HELMET DESIGNED TO MEET THE PARKS, RECREATION AND
3 HISTORIC PRESERVATION COMMISSIONER'S RULES AND REGULATIONS ESTABLISHING
4 STANDARDS FOR HELMETS PURSUANT TO SECTION 25.17 OF THE PARKS, RECREATION
5 AND HISTORIC PRESERVATION LAW.

6 (47) EQUESTRIAN HELMETS. FOR PURPOSES OF THIS PARAGRAPH, EQUESTRIAN
7 HELMETS SHALL MEAN A HELMET DESIGNED TO MEET THE RULES AND REGULATIONS
8 OF THE COMMISSIONER OF MOTOR VEHICLES ESTABLISHING STANDARDS FOR HELMETS
9 PURSUANT TO SECTION TWELVE HUNDRED SIXTY-FIVE OF THE VEHICLE AND TRAFFIC
10 LAW.

11 (48) SPORTS HELMETS. FOR PURPOSES OF THIS PARAGRAPH, SPORTS HELMETS
12 SHALL MEAN A HELMET DESIGNED TO MEET THE RULES AND REGULATIONS OF THE
13 COMMISSIONER OF HEALTH ESTABLISHING STANDARDS FOR HELMETS PURSUANT TO
14 SECTION TWO HUNDRED SIX OF THE PUBLIC HEALTH LAW.

15 S 2. Subdivision (b) of section 1107 of the tax law is amended by
16 adding a new clause 13 to read as follows:

17 (13) EXCEPT AS OTHERWISE PROVIDED BY LAW, THE EXEMPTION PROVIDED IN
18 PARAGRAPHS FORTY-FOUR, FORTY-FIVE, FORTY-SIX, FORTY-SEVEN AND
19 FORTY-EIGHT OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS
20 ARTICLE RELATING TO BICYCLE HELMETS, MOTORCYCLE HELMETS, SNOWMOBILE
21 HELMETS, EQUESTRIAN HELMETS AND SPORTS HELMETS SHALL BE APPLICABLE
22 PURSUANT TO A LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED BY A CITY
23 SUBJECT TO THE PROVISIONS OF THIS SECTION. SUCH CITY IS EMPOWERED TO
24 ADOPT OR REPEAL SUCH A LOCAL LAW, ORDINANCE OR RESOLUTION. SUCH ADOPTION
25 OR REPEAL SHALL ALSO BE DEEMED TO AMEND ANY LOCAL LAW, ORDINANCE OR
26 RESOLUTION ENACTED BY SUCH A CITY IMPOSING TAXES PURSUANT TO THE AUTHOR-
27 ITY OF SUBDIVISION (A) OF SECTION TWELVE HUNDRED TEN OF THIS CHAPTER.

28 S 3. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as
29 amended by chapter 406 of the laws of 2012, is amended to read as
30 follows:

31 (1) Either, all of the taxes described in article twenty-eight of this
32 chapter, at the same uniform rate, as to which taxes all provisions of
33 the local laws, ordinances or resolutions imposing such taxes shall be
34 identical, except as to rate and except as otherwise provided, with the
35 corresponding provisions in such article twenty-eight, including the
36 definition and exemption provisions of such article, so far as the
37 provisions of such article twenty-eight can be made applicable to the
38 taxes imposed by such city or county and with such limitations and
39 special provisions as are set forth in this article. The taxes author-
40 ized under this subdivision may not be imposed by a city or county
41 unless the local law, ordinance or resolution imposes such taxes so as
42 to include all portions and all types of receipts, charges or rents,
43 subject to state tax under sections eleven hundred five and eleven
44 hundred ten of this chapter, except as otherwise provided. (i) Any local
45 law, ordinance or resolution enacted by any city of less than one
46 million or by any county or school district, imposing the taxes author-
47 ized by this subdivision, shall, notwithstanding any provision of law to
48 the contrary, exclude from the operation of such local taxes all sales
49 of tangible personal property for use or consumption directly and
50 predominantly in the production of tangible personal property, gas,
51 electricity, refrigeration or steam, for sale, by manufacturing, proc-
52 essing, generating, assembly, refining, mining or extracting; and all
53 sales of tangible personal property for use or consumption predominantly
54 either in the production of tangible personal property, for sale, by
55 farming or in a commercial horse boarding operation, or in both; and,
56 unless such city, county or school district elects otherwise, shall omit

1 the provision for credit or refund contained in clause six of subdivi-
2 sion (a) or subdivision (d) of section eleven hundred nineteen of this
3 chapter. (ii) Any local law, ordinance or resolution enacted by any
4 city, county or school district, imposing the taxes authorized by this
5 subdivision, shall omit the residential solar energy systems equipment
6 exemption provided for in subdivision (ee), the commercial solar energy
7 systems equipment exemption provided for in subdivision (hh) and the
8 clothing and footwear exemption provided for in paragraph thirty of
9 subdivision (a) of section eleven hundred fifteen of this chapter,
10 unless such city, county or school district elects otherwise as to
11 either such residential solar energy systems equipment exemption, such
12 commercial solar energy systems equipment exemption or such clothing and
13 footwear exemption. ANY LOCAL LAW, ORDINANCE OR RESOLUTION ENACTED BY
14 ANY CITY, COUNTY OR SCHOOL DISTRICT, IMPOSING THE TAXES AUTHORIZED BY
15 THIS SUBDIVISION, SHALL OMIT THE BICYCLE HELMETS, MOTORCYCLE HELMETS,
16 SNOWMOBILE HELMETS, EQUESTRIAN HELMETS AND SPORTS HELMETS EXEMPTION
17 PROVIDED FOR IN PARAGRAPHS FORTY-FOUR, FORTY-FIVE, FORTY-SIX, FORTY-SEV-
18 EN AND FORTY-EIGHT OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN
19 OF THIS CHAPTER, UNLESS SUCH CITY, COUNTY OR SCHOOL DISTRICT ELECTS
20 OTHERWISE; PROVIDED THAT IF SUCH A CITY HAVING A POPULATION OF ONE
21 MILLION OR MORE ENACTS THE RESOLUTION DESCRIBED IN SUBDIVISION (R) OF
22 THIS SECTION OR REPEALS SUCH RESOLUTION, SUCH RESOLUTION OR REPEAL SHALL
23 ALSO BE DEEMED TO AMEND ANY LOCAL LAW, ORDINANCE OR RESOLUTION ENACTED
24 BY SUCH A CITY IMPOSING SUCH TAXES PURSUANT TO THE AUTHORITY OF THIS
25 SUBDIVISION, WHETHER OR NOT SUCH TAXES ARE SUSPENDED AT THE TIME SUCH
26 CITY ENACTS ITS RESOLUTION PURSUANT TO SUBDIVISION (R) OF THIS SECTION
27 OR AT THE TIME OF ANY SUCH REPEAL; PROVIDED, FURTHER, THAT ANY SUCH
28 LOCAL LAW, ORDINANCE OR RESOLUTION AND SECTION ELEVEN HUNDRED SEVEN OF
29 THIS CHAPTER, AS DEEMED TO BE AMENDED IN THE EVENT A CITY OF ONE MILLION
30 OR MORE ENACTS A RESOLUTION PURSUANT TO THE AUTHORITY OF SUBDIVISION (R)
31 OF THIS SECTION, SHALL BE FURTHER AMENDED, AS PROVIDED IN SECTION TWELVE
32 HUNDRED EIGHTEEN OF THIS SUBPART, SO THAT THE BICYCLE HELMETS, MOTORCY-
33 CLE HELMETS, SNOWMOBILE HELMETS, EQUESTRIAN HELMETS AND SPORTS HELMETS
34 EXEMPTION IN ANY SUCH LOCAL LAW, ORDINANCE OR RESOLUTION OR IN SUCH
35 SECTION ELEVEN HUNDRED SEVEN OF THIS CHAPTER IS THE SAME AS THE BICYCLE
36 HELMETS, MOTORCYCLE HELMETS, SNOWMOBILE HELMETS, EQUESTRIAN HELMETS AND
37 SPORTS HELMETS EXEMPTION IN PARAGRAPHS FORTY-FOUR, FORTY-FIVE,
38 FORTY-SIX, FORTY-SEVEN AND FORTY-EIGHT OF SUBDIVISION (A) OF SECTION
39 ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER.

40 S 4. Subdivision (d) of section 1210 of the tax law, as amended by
41 section 37 of part S-1 of chapter 57 of the laws of 2009, is amended to
42 read as follows:

43 (d) A local law, ordinance or resolution imposing any tax pursuant to
44 this section, increasing or decreasing the rate of such tax, repealing
45 or suspending such tax, exempting from such tax the energy sources and
46 services described in paragraph three of subdivision (a) or of subdivi-
47 sion (b) of this section or changing the rate of tax imposed on such
48 energy sources and services or providing for the credit or refund
49 described in clause six of subdivision (a) of section eleven hundred
50 nineteen of this chapter must go into effect only on one of the follow-
51 ing dates: March first, June first, September first or December first;
52 provided, that a local law, ordinance or resolution providing for the
53 exemption described in paragraph thirty of subdivision (a) of section
54 eleven hundred fifteen of this chapter or repealing any such exemption
55 or a local law, ordinance or resolution providing for a refund or credit
56 described in subdivision (d) of section eleven hundred nineteen of this

1 chapter or repealing such provision so provided must go into effect only
2 on March first; PROVIDED, FURTHER, THAT A LOCAL LAW, ORDINANCE OR RESOL-
3 UTION PROVIDING FOR THE EXEMPTION DESCRIBED IN PARAGRAPHS FORTY-FOUR,
4 FORTY-FIVE, FORTY-SIX, FORTY-SEVEN AND FORTY-EIGHT OF SUBDIVISION (A) OF
5 SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER OR REPEALING ANY SUCH
6 EXEMPTION SO PROVIDED AND A RESOLUTION ENACTED PURSUANT TO THE AUTHORITY
7 OF SUBDIVISION (R) OF THIS SECTION PROVIDED SUCH EXEMPTION OR REPEALING
8 SUCH EXEMPTION SO PROVIDED MAY GO INTO EFFECT IMMEDIATELY. No such local
9 law, ordinance or resolution shall be effective unless a certified copy
10 of such law, ordinance or resolution is mailed by registered or certi-
11 fied mail to the commissioner at the commissioner's office in Albany at
12 least ninety days prior to the date it is to become effective. However,
13 the commissioner may waive and reduce such ninety-day minimum notice
14 requirement to a mailing of such certified copy by registered or certi-
15 fied mail within a period of not less than thirty days prior to such
16 effective date if the commissioner deems such action to be consistent
17 with the commissioner's duties under section twelve hundred fifty of
18 this article and the commissioner acts by resolution. Where the
19 restriction provided for in section twelve hundred twenty-three of this
20 article as to the effective date of a tax and the notice requirement
21 provided for therein are applicable and have not been waived, the
22 restriction and notice requirement in section twelve hundred twenty-
23 three of this article shall also apply.

24 S 5. Section 1210 of the tax law is amended by adding a new subdivi-
25 sion (r) to read as follows:

26 (R) NOTWITHSTANDING ANY OTHER PROVISION OF STATE OR LOCAL LAW, ORDI-
27 NANCE OR RESOLUTION TO THE CONTRARY: (1) ANY CITY HAVING A POPULATION OF
28 ONE MILLION OR MORE IN WHICH THE TAXES IMPOSED BY SECTION ELEVEN HUNDRED
29 SEVEN OF THIS CHAPTER ARE IN EFFECT, ACTING THROUGH ITS LOCAL LEGISLA-
30 TIVE BODY, IS HEREBY AUTHORIZED AND EMPOWERED TO ELECT TO PROVIDE THE
31 EXEMPTION FROM SUCH TAXES FOR THE SAME BICYCLE HELMETS, MOTORCYCLE
32 HELMETS, SNOWMOBILE HELMETS, EQUESTRIAN HELMETS AND SPORTS HELMETS
33 EXEMPT FROM STATE SALES AND COMPENSATING USE TAXES DESCRIBED IN PARA-
34 GRAPHS FORTY-FOUR, FORTY-FIVE, FORTY-SIX, FORTY-SEVEN AND FORTY-EIGHT OF
35 SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER BY
36 ENACTING A RESOLUTION IN THE FORM SET FORTH IN PARAGRAPH TWO OF THIS
37 SUBDIVISION; WHEREUPON, UPON COMPLIANCE WITH THE PROVISIONS OF SUBDIVI-
38 SIONS (D) AND (E) OF THIS SECTION, SUCH ENACTMENT OF SUCH RESOLUTION
39 SHALL BE DEEMED TO BE AN AMENDMENT TO SUCH SECTION ELEVEN HUNDRED SEVEN
40 AND SUCH SECTION ELEVEN HUNDRED SEVEN SHALL BE DEEMED TO INCORPORATE
41 SUCH EXEMPTION AS IF IT HAD BEEN DULY ENACTED BY THE STATE LEGISLATURE
42 AND APPROVED BY THE GOVERNOR.

43 (2) FORM OF RESOLUTION: BE IT ENACTED BY THE (INSERT PROPER TITLE OF
44 LOCAL LEGISLATIVE BODY) AS FOLLOWS:

45 SECTION ONE. RECEIPTS FROM SALES OF AND CONSIDERATION GIVEN OR
46 CONTRACTED TO BE GIVEN FOR PURCHASES OF BICYCLE HELMETS, MOTORCYCLE
47 HELMETS, SNOWMOBILE HELMETS, EQUESTRIAN HELMETS AND SPORTS HELMETS
48 EXEMPT FROM STATE SALES AND COMPENSATING USE TAXES PURSUANT TO PARA-
49 GRAPHS FORTY-FOUR, FORTY-FIVE, FORTY-SIX, FORTY-SEVEN AND FORTY-EIGHT OF
50 SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THE TAX LAW SHALL
51 ALSO BE EXEMPT FROM SALES AND COMPENSATING USE TAXES IMPOSED IN THIS
52 JURISDICTION.

53 SECTION TWO. THIS RESOLUTION SHALL TAKE EFFECT, (INSERT THE DATE) AND
54 SHALL APPLY TO SALES MADE AND USES OCCURRING ON AND AFTER THAT DATE
55 ALTHOUGH MADE OR OCCURRING UNDER A PRIOR CONTRACT.

1 S 6. The commissioner of taxation and finance is hereby authorized to
 2 implement the provisions of this act with respect to the elimination of
 3 the imposition of sales tax, additional taxes, and supplemental taxes on
 4 bicycle helmets, motorcycle helmets, snowmobile helmets, equestrian
 5 helmets and sports helmets and all other taxes so addressed by this act.
 6 S 7. This act shall take effect on the first day of the sales tax
 7 quarterly period, as described in subdivision (b) of section 1136 of the
 8 tax law, beginning at least 90 days after the date this act shall have
 9 become a law and shall apply in accordance with the applicable transi-
 10 tional provisions of sections 1106 and 1217 of the tax law.

11 PART C

12 Section 1. Subdivision (a) of section 1115 of the tax law is amended
 13 by adding a new paragraph 50 to read as follows:

14 (50) CHILD RESTRAINT SYSTEMS. FOR PURPOSES OF THIS PARAGRAPH, CHILD
 15 RESTRAINT SYSTEMS SHALL MEAN ANY DEVICE, USED IN CONJUNCTION WITH SAFETY
 16 BELTS, DESIGNED FOR USE IN A MOTOR VEHICLE TO RESTRAIN, SEAT, OR POSI-
 17 TION CHILDREN AND WHICH MEETS THE APPLICABLE FEDERAL MOTOR VEHICLE SAFE-
 18 TY STANDARDS SET FORTH IN 49 C.F.R. 571.213.

19 S 2. Subdivision (b) of section 1107 of the tax law is amended by
 20 adding a new clause 14 to read as follows:

21 (14) EXCEPT AS OTHERWISE PROVIDED BY LAW, THE EXEMPTION PROVIDED IN
 22 PARAGRAPH FIFTY OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF
 23 THIS ARTICLE RELATING TO CHILD RESTRAINT SYSTEMS SHALL BE APPLICABLE
 24 PURSUANT TO A LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED BY A CITY
 25 SUBJECT TO THE PROVISIONS OF THIS SECTION. SUCH CITY IS EMPOWERED TO
 26 ADOPT OR REPEAL SUCH A LOCAL LAW, ORDINANCE OR RESOLUTION. SUCH
 27 ADOPTION OR REPEAL SHALL ALSO BE DEEMED TO AMEND ANY LOCAL LAW, ORDI-
 28 NANCE OR RESOLUTION ENACTED BY SUCH A CITY IMPOSING TAXES PURSUANT TO
 29 THE AUTHORITY OF SUBDIVISION (A) OF SECTION TWELVE HUNDRED TEN OF THIS
 30 CHAPTER.

31 S 3. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as
 32 amended by chapter 406 of the laws of 2012, is amended to read as
 33 follows:

34 (1) Either, all of the taxes described in article twenty-eight of this
 35 chapter, at the same uniform rate, as to which taxes all provisions of
 36 the local laws, ordinances or resolutions imposing such taxes shall be
 37 identical, except as to rate and except as otherwise provided, with the
 38 corresponding provisions in such article twenty-eight, including the
 39 definition and exemption provisions of such article, so far as the
 40 provisions of such article twenty-eight can be made applicable to the
 41 taxes imposed by such city or county and with such limitations and
 42 special provisions as are set forth in this article. The taxes author-
 43 ized under this subdivision may not be imposed by a city or county
 44 unless the local law, ordinance or resolution imposes such taxes so as
 45 to include all portions and all types of receipts, charges or rents,
 46 subject to state tax under sections eleven hundred five and eleven
 47 hundred ten of this chapter, except as otherwise provided. (i) Any local
 48 law, ordinance or resolution enacted by any city of less than one
 49 million or by any county or school district, imposing the taxes author-
 50 ized by this subdivision, shall, notwithstanding any provision of law to
 51 the contrary, exclude from the operation of such local taxes all sales
 52 of tangible personal property for use or consumption directly and
 53 predominantly in the production of tangible personal property, gas,
 54 electricity, refrigeration or steam, for sale, by manufacturing, proc-

1 essing, generating, assembly, refining, mining or extracting; and all
2 sales of tangible personal property for use or consumption predominantly
3 either in the production of tangible personal property, for sale, by
4 farming or in a commercial horse boarding operation, or in both; and,
5 unless such city, county or school district elects otherwise, shall omit
6 the provision for credit or refund contained in clause six of subdivi-
7 sion (a) or subdivision (d) of section eleven hundred nineteen of this
8 chapter. (ii) Any local law, ordinance or resolution enacted by any
9 city, county or school district, imposing the taxes authorized by this
10 subdivision, shall omit the residential solar energy systems equipment
11 exemption provided for in subdivision (ee), the commercial solar energy
12 systems equipment exemption provided for in subdivision (hh) and the
13 clothing and footwear exemption provided for in paragraph thirty of
14 subdivision (a) of section eleven hundred fifteen of this chapter,
15 unless such city, county or school district elects otherwise as to
16 either such residential solar energy systems equipment exemption, such
17 commercial solar energy systems equipment exemption or such clothing and
18 footwear exemption. ANY LOCAL LAW, ORDINANCE OR RESOLUTION ENACTED BY
19 ANY CITY, COUNTY OR SCHOOL DISTRICT, IMPOSING THE TAXES AUTHORIZED BY
20 THIS SUBDIVISION, SHALL OMIT THE CHILD RESTRAINT SYSTEMS EXEMPTION
21 PROVIDED FOR IN PARAGRAPH FIFTY OF SUBDIVISION (A) OF SECTION ELEVEN
22 HUNDRED FIFTEEN OF THIS CHAPTER, UNLESS SUCH CITY, COUNTY OR SCHOOL
23 DISTRICT ELECTS OTHERWISE; PROVIDED THAT IF SUCH A CITY HAVING A POPU-
24 LATION OF ONE MILLION OR MORE ENACTS THE RESOLUTION DESCRIBED IN SUBDI-
25 VISION (S) OF THIS SECTION OR REPEALS SUCH RESOLUTION, SUCH RESOLUTION
26 OR REPEAL SHALL ALSO BE DEEMED TO AMEND ANY LOCAL LAW, ORDINANCE OR
27 RESOLUTION ENACTED BY SUCH A CITY IMPOSING SUCH TAXES PURSUANT TO THE
28 AUTHORITY OF THIS SUBDIVISION, WHETHER OR NOT SUCH TAXES ARE SUSPENDED
29 AT THE TIME SUCH CITY ENACTS ITS RESOLUTION PURSUANT TO SUBDIVISION (S)
30 OF THIS SECTION OR AT THE TIME OF ANY SUCH REPEAL; PROVIDED, FURTHER,
31 THAT ANY SUCH LOCAL LAW, ORDINANCE OR RESOLUTION AND SECTION ELEVEN
32 HUNDRED SEVEN OF THIS CHAPTER, AS DEEMED TO BE AMENDED IN THE EVENT A
33 CITY OF ONE MILLION OR MORE ENACTS A RESOLUTION PURSUANT TO THE AUTHORI-
34 TY OF SUBDIVISION (S) OF THIS SECTION, SHALL BE FURTHER AMENDED, AS
35 PROVIDED IN SECTION TWELVE HUNDRED EIGHTEEN OF THIS SUBPART, SO THAT THE
36 CHILD RESTRAINT SYSTEM EXEMPTION IN ANY SUCH LOCAL LAW, ORDINANCE OR
37 RESOLUTION OR IN SUCH SECTION ELEVEN HUNDRED SEVEN OF THIS CHAPTER IS
38 THE SAME AS THE CHILD RESTRAINT SYSTEM EXEMPTION IN PARAGRAPH FIFTY OF
39 SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER.

40 S 4. Subdivision (d) of section 1210 of the tax law, as amended by
41 section 37 of part S-1 of chapter 57 of the laws of 2009, is amended to
42 read as follows:

43 (d) A local law, ordinance or resolution imposing any tax pursuant to
44 this section, increasing or decreasing the rate of such tax, repealing
45 or suspending such tax, exempting from such tax the energy sources and
46 services described in paragraph three of subdivision (a) or of subdivi-
47 sion (b) of this section or changing the rate of tax imposed on such
48 energy sources and services or providing for the credit or refund
49 described in clause six of subdivision (a) of section eleven hundred
50 nineteen of this chapter must go into effect only on one of the follow-
51 ing dates: March first, June first, September first or December first;
52 provided, that a local law, ordinance or resolution providing for the
53 exemption described in paragraph thirty of subdivision (a) of section
54 eleven hundred fifteen of this chapter or repealing any such exemption
55 or a local law, ordinance or resolution providing for a refund or credit
56 described in subdivision (d) of section eleven hundred nineteen of this

1 chapter or repealing such provision so provided must go into effect only
2 on March first; PROVIDED, FURTHER, THAT A LOCAL LAW, ORDINANCE OR RESOL-
3 UTION PROVIDING FOR THE EXEMPTION DESCRIBED IN PARAGRAPH FIFTY OF SUBDI-
4 VISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER OR REPEAL-
5 ING ANY SUCH EXEMPTION SO PROVIDED AND A RESOLUTION ENACTED PURSUANT TO
6 THE AUTHORITY OF SUBDIVISION (S) OF THIS SECTION PROVIDING SUCH
7 EXEMPTION OR REPEALING SUCH EXEMPTION SO PROVIDED MAY GO INTO EFFECT
8 IMMEDIATELY. No such local law, ordinance or resolution shall be effec-
9 tive unless a certified copy of such law, ordinance or resolution is
10 mailed by registered or certified mail to the commissioner at the
11 commissioner's office in Albany at least ninety days prior to the date
12 it is to become effective. However, the commissioner may waive and
13 reduce such ninety-day minimum notice requirement to a mailing of such
14 certified copy by registered or certified mail within a period of not
15 less than thirty days prior to such effective date if the commissioner
16 deems such action to be consistent with the commissioner's duties under
17 section twelve hundred fifty of this article and the commissioner acts
18 by resolution. Where the restriction provided for in section twelve
19 hundred twenty-three of this article as to the effective date of a tax
20 and the notice requirement provided for therein are applicable and have
21 not been waived, the restriction and notice requirement in section
22 twelve hundred twenty-three of this article shall also apply.

23 S 5. Section 1210 of the tax law is amended by adding a new subdivi-
24 sion (s) to read as follows:

25 (S) NOTWITHSTANDING ANY OTHER PROVISION OF STATE OR LOCAL LAW, ORDI-
26 NANCE OR RESOLUTION TO THE CONTRARY: (1) ANY CITY HAVING A POPULATION OF
27 ONE MILLION OR MORE IN WHICH THE TAXES IMPOSED BY SECTION ELEVEN HUNDRED
28 SEVEN OF THIS CHAPTER ARE IN EFFECT, ACTING THROUGH ITS LOCAL LEGISLA-
29 TIVE BODY, IS HEREBY AUTHORIZED AND EMPOWERED TO ELECT TO PROVIDE THE
30 EXEMPTION FROM SUCH TAXES FOR THE SAME CAR RESTRAINT SYSTEM EXEMPT FROM
31 STATE SALES AND COMPENSATING USE TAXES DESCRIBED IN PARAGRAPH FIFTY OF
32 SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER BY
33 ENACTING A RESOLUTION IN THE FORM SET FORTH IN PARAGRAPH TWO OF THIS
34 SUBDIVISION; WHEREUPON, UPON COMPLIANCE WITH THE PROVISIONS OF SUBDIVI-
35 SIONS (D) AND (E) OF THIS SECTION, SUCH ENACTMENT OF SUCH RESOLUTION
36 SHALL BE DEEMED TO BE AN AMENDMENT TO SUCH SECTION ELEVEN HUNDRED SEVEN
37 AND SUCH SECTION ELEVEN HUNDRED SEVEN SHALL BE DEEMED TO INCORPORATE
38 SUCH EXEMPTION AS IF IT HAD BEEN DULY ENACTED BY THE STATE LEGISLATURE
39 AND APPROVED BY THE GOVERNOR.

40 (2) FORM OF RESOLUTION: BE IT ENACTED BY THE (INSERT PROPER TITLE OF
41 LOCAL LEGISLATIVE BODY) AS FOLLOWS:

42 SECTION ONE. RECEIPTS FROM SALES OF AND CONSIDERATION GIVEN OR
43 CONTRACTED TO BE GIVEN FOR PURCHASES OF CHILD RESTRAINT SYSTEMS EXEMPT
44 FROM STATE SALES AND COMPENSATING USE TAXES PURSUANT TO PARAGRAPH FIFTY
45 OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THE TAX LAW
46 SHALL ALSO BE EXEMPT FROM SALES AND COMPENSATING USE TAXES IMPOSED IN
47 THIS JURISDICTION.

48 SECTION TWO. THIS RESOLUTION SHALL TAKE EFFECT, (INSERT THE DATE) AND
49 SHALL APPLY TO SALES MADE AND USES OCCURRING ON AND AFTER THAT DATE
50 ALTHOUGH MADE OR OCCURRING UNDER A PRIOR CONTRACT.

51 S 6. The commissioner of taxation and finance is hereby authorized to
52 implement the provisions of this act with respect to the elimination of
53 the imposition of sales tax, additional taxes, and supplemental taxes on
54 child restraint systems and all other taxes so addressed by this act.

55 S 7. This act shall take effect on the first day of the sales tax
56 quarterly period, as described in subdivision (b) of section 1136 of the

1 tax law, beginning at least 90 days after the date this act shall have
2 become a law and shall apply in accordance with the applicable transi-
3 tional provisions of sections 1106 and 1217 of the tax law.

4 PART D

5 Section 1. Paragraph 3 of subdivision (a) of section 1115 of the tax
6 law, as amended by chapter 201 of the laws of 1976, is amended to read
7 as follows:

8 (3) Drugs and medicines intended for use, internally or externally, in
9 the cure, mitigation, treatment or prevention of illnesses or diseases
10 in human beings, medical equipment (including component parts thereof)
11 and supplies required for such use or to correct or alleviate physical
12 incapacity, and products consumed by humans for the preservation of
13 health but not including cosmetics [or toilet articles] notwithstanding
14 the presence of medicinal ingredients therein or medical equipment
15 (including component parts thereof) and supplies, other than such drugs
16 and medicines, purchased at retail for use in performing medical and
17 similar services for compensation.

18 S 2. Subdivision (a) of section 1115 of the tax law is amended by
19 adding a new paragraph 51 to read as follows:

20 (51) HYGIENE PRODUCTS INCLUDING: SHAMPOO, CONDITIONER, SOAP, BODY
21 WASH, DENTAL FLOSS, TOOTHBRUSHES, TOOTHPASTE, MOUTHWASH, DEODORANT,
22 ANTIPERSPIRANT, FEMININE HYGIENE PRODUCTS INCLUDING SANITARY NAPKINS AND
23 TAMPONS, TOILET PAPER, TISSUES, RAZORS, SHAVING CREAM, COTTON SWABS,
24 COTTONBALLS, DISPOSABLE AND NON-DISPOSABLE DIAPERS, DIAPER RASH OINT-
25 MENTS, BABY WIPES.

26 S 3. Subdivision (b) of section 1107 of the tax law is amended by
27 adding a new clause 15 to read as follows:

28 (15) EXCEPT AS OTHERWISE PROVIDED BY LAW, THE EXEMPTION PROVIDED IN
29 PARAGRAPH FIFTY-ONE OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN
30 OF THIS ARTICLE RELATING TO HYGIENE PRODUCTS SHALL BE APPLICABLE PURSU-
31 ANT TO A LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED BY A CITY SUBJECT TO
32 THE PROVISIONS OF THIS SECTION. SUCH CITY IS EMPOWERED TO ADOPT OR
33 REPEAL SUCH A LOCAL LAW, ORDINANCE OR RESOLUTION. SUCH ADOPTION OR
34 REPEAL SHALL ALSO BE DEEMED TO AMEND ANY LOCAL LAW, ORDINANCE OR RESOL-
35 UTION ENACTED BY SUCH A CITY IMPOSING TAXES PURSUANT TO THE AUTHORITY OF
36 SUBDIVISION (A) OF SECTION TWELVE HUNDRED TEN OF THIS CHAPTER.

37 S 4. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as
38 amended by chapter 406 of the laws of 2012, is amended to read as
39 follows:

40 (1) Either, all of the taxes described in article twenty-eight of this
41 chapter, at the same uniform rate, as to which taxes all provisions of
42 the local laws, ordinances or resolutions imposing such taxes shall be
43 identical, except as to rate and except as otherwise provided, with the
44 corresponding provisions in such article twenty-eight, including the
45 definition and exemption provisions of such article, so far as the
46 provisions of such article twenty-eight can be made applicable to the
47 taxes imposed by such city or county and with such limitations and
48 special provisions as are set forth in this article. The taxes author-
49 ized under this subdivision may not be imposed by a city or county
50 unless the local law, ordinance or resolution imposes such taxes so as
51 to include all portions and all types of receipts, charges or rents,
52 subject to state tax under sections eleven hundred five and eleven
53 hundred ten of this chapter, except as otherwise provided. (i) Any local
54 law, ordinance or resolution enacted by any city of less than one

1 million or by any county or school district, imposing the taxes author-
2 ized by this subdivision, shall, notwithstanding any provision of law to
3 the contrary, exclude from the operation of such local taxes all sales
4 of tangible personal property for use or consumption directly and
5 predominantly in the production of tangible personal property, gas,
6 electricity, refrigeration or steam, for sale, by manufacturing, proc-
7 essing, generating, assembly, refining, mining or extracting; and all
8 sales of tangible personal property for use or consumption predominantly
9 either in the production of tangible personal property, for sale, by
10 farming or in a commercial horse boarding operation, or in both; and,
11 unless such city, county or school district elects otherwise, shall omit
12 the provision for credit or refund contained in clause six of subdivi-
13 sion (a) or subdivision (d) of section eleven hundred nineteen of this
14 chapter. (ii) Any local law, ordinance or resolution enacted by any
15 city, county or school district, imposing the taxes authorized by this
16 subdivision, shall omit the residential solar energy systems equipment
17 exemption provided for in subdivision (ee), the commercial solar energy
18 systems equipment exemption provided for in subdivision (hh) and the
19 clothing and footwear exemption provided for in paragraph thirty of
20 subdivision (a) of section eleven hundred fifteen of this chapter,
21 unless such city, county or school district elects otherwise as to
22 either such residential solar energy systems equipment exemption, such
23 commercial solar energy systems equipment exemption or such clothing and
24 footwear exemption. ANY LOCAL LAW, ORDINANCE OR RESOLUTION ENACTED BY
25 ANY CITY, COUNTY OR SCHOOL DISTRICT, IMPOSING THE TAXES AUTHORIZED BY
26 THIS SUBDIVISION, SHALL OMIT THE HYGIENE PRODUCTS EXEMPTION PROVIDED FOR
27 IN PARAGRAPH FIFTY-ONE OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED
28 FIFTEEN OF THIS CHAPTER, UNLESS SUCH CITY, COUNTY OR SCHOOL DISTRICT
29 ELECTS OTHERWISE; PROVIDED THAT IF SUCH A CITY HAVING A POPULATION OF
30 ONE MILLION OR MORE ENACTS THE RESOLUTION DESCRIBED IN SUBDIVISION (T)
31 OF THIS SECTION OR REPEALS SUCH RESOLUTION, SUCH RESOLUTION OR REPEAL
32 SHALL ALSO BE DEEMED TO AMEND ANY LOCAL LAW, ORDINANCE OR RESOLUTION
33 ENACTED BY SUCH A CITY IMPOSING SUCH TAXES PURSUANT TO THE AUTHORITY OF
34 THIS SUBDIVISION, WHETHER OR NOT SUCH TAXES ARE SUSPENDED AT THE TIME
35 SUCH CITY ENACTS ITS RESOLUTION PURSUANT TO SUBDIVISION (T) OF THIS
36 SECTION OR AT THE TIME OF SUCH REPEAL; PROVIDED, FURTHER, THAT ANY SUCH
37 LOCAL LAW, ORDINANCE OR RESOLUTION AND SECTION ELEVEN HUNDRED SEVEN OF
38 THIS CHAPTER, AS DEEMED TO BE AMENDED IN THE EVENT A CITY OF ONE MILLION
39 OR MORE ENACTS A RESOLUTION PURSUANT TO THE AUTHORITY OF SUBDIVISION (T)
40 OF THIS SECTION, SHALL BE FURTHER AMENDED, AS PROVIDED IN SECTION TWELVE
41 HUNDRED EIGHTEEN OF THIS SUBPART, SO THAT THE HYGIENE PRODUCTS EXEMPTION
42 IN ANY SUCH LOCAL LAW, ORDINANCE OR RESOLUTION OR IN SUCH SECTION ELEVEN
43 HUNDRED SEVEN OF THIS CHAPTER IS THE SAME AS THE HYGIENE PRODUCTS
44 EXEMPTION IN PARAGRAPH FIFTY-ONE OF SUBDIVISION (A) OF SECTION ELEVEN
45 HUNDRED FIFTEEN OF THIS CHAPTER.

46 S 5. Subdivision (d) of section 1210 of the tax law, as amended by
47 section 37 of part S-1 of chapter 57 of the laws of 2009, is amended to
48 read as follows:

49 (d) A local law, ordinance or resolution imposing any tax pursuant to
50 this section, increasing or decreasing the rate of such tax, repealing
51 or suspending such tax, exempting from such tax the energy sources and
52 services described in paragraph three of subdivision (a) or of subdivi-
53 sion (b) of this section or changing the rate of tax imposed on such
54 energy sources and services or providing for the credit or refund
55 described in clause six of subdivision (a) of section eleven hundred
56 nineteen of this chapter must go into effect only on one of the follow-

1 ing dates: March first, June first, September first or December first;
2 provided, that a local law, ordinance or resolution providing for the
3 exemption described in paragraph thirty of subdivision (a) of section
4 eleven hundred fifteen of this chapter or repealing any such exemption
5 or a local law, ordinance or resolution providing for a refund or credit
6 described in subdivision (d) of section eleven hundred nineteen of this
7 chapter or repealing such provision so provided must go into effect only
8 on March first; PROVIDED, FURTHER, THAT A LOCAL LAW, ORDINANCE OR RESOL-
9 UTION PROVIDING FOR THE EXEMPTION DESCRIBED IN PARAGRAPH FIFTY-ONE OF
10 SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER OR
11 REPEALING ANY SUCH EXEMPTION SO PROVIDED AND A RESOLUTION ENACTED PURSU-
12 ANT TO THE AUTHORITY OF SUBDIVISION (T) OF THIS SECTION PROVIDING SUCH
13 EXEMPTION OR REPEALING SUCH EXEMPTION SO PROVIDED MAY GO INTO EFFECT
14 IMMEDIATELY. No such local law, ordinance or resolution shall be effec-
15 tive unless a certified copy of such law, ordinance or resolution is
16 mailed by registered or certified mail to the commissioner at the
17 commissioner's office in Albany at least ninety days prior to the date
18 it is to become effective. However, the commissioner may waive and
19 reduce such ninety-day minimum notice requirement to a mailing of such
20 certified copy by registered or certified mail within a period of not
21 less than thirty days prior to such effective date if the commissioner
22 deems such action to be consistent with the commissioner's duties under
23 section twelve hundred fifty of this article and the commissioner acts
24 by resolution. Where the restriction provided for in section twelve
25 hundred twenty-three of this article as to the effective date of a tax
26 and the notice requirement provided for therein are applicable and have
27 not been waived, the restriction and notice requirement in section
28 twelve hundred twenty-three of this article shall also apply.

29 S 6. Section 1210 of the tax law is amended by adding a new subdivi-
30 sion (t) to read as follows:

31 (T) NOTWITHSTANDING ANY OTHER PROVISION OF STATE OR LOCAL LAW, ORDI-
32 NANCE OR RESOLUTION TO THE CONTRARY: (1) ANY CITY HAVING A POPULATION OF
33 ONE MILLION OR MORE IN WHICH THE TAXES IMPOSED BY SECTION ELEVEN HUNDRED
34 SEVEN OF THIS CHAPTER ARE IN EFFECT, ACTING THROUGH ITS LOCAL LEGISLA-
35 TIVE BODY, IS HEREBY AUTHORIZED AND EMPOWERED TO ELECT TO PROVIDE THE
36 EXEMPTION FROM SUCH TAXES FOR THE SAME HYGIENE PRODUCTS EXEMPT FROM
37 STATE SALES AND COMPENSATING USE TAXES DESCRIBED IN PARAGRAPH FIFTY-ONE
38 OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER BY
39 ENACTING A RESOLUTION IN THE FORM SET FORTH IN PARAGRAPH TWO OF THIS
40 SUBDIVISION; WHEREUPON, UPON COMPLIANCE WITH THE PROVISIONS OF SUBDIVI-
41 SIONS (D) AND (E) OF THIS SECTION, SUCH ENACTMENT OF SUCH RESOLUTION
42 SHALL BE DEEMED TO BE AN AMENDMENT TO SUCH SECTION ELEVEN HUNDRED SEVEN
43 AND SUCH SECTION ELEVEN HUNDRED SEVEN SHALL BE DEEMED TO INCORPORATE
44 SUCH EXEMPTION AS IF IT HAD BEEN DULY ENACTED BY THE STATE LEGISLATURE
45 AND APPROVED BY THE GOVERNOR.

46 (2) FORM OF RESOLUTION: BE IT ENACTED BY THE (INSERT PROPER TITLE OF
47 LOCAL LEGISLATIVE BODY) AS FOLLOWS:

48 SECTION ONE. RECEIPTS FROM SALES OF AND CONSIDERATION GIVEN OR
49 CONTRACTED TO BE GIVEN FOR PURCHASES OF HYGIENE PRODUCTS EXEMPT FROM
50 STATE SALES AND COMPENSATING USE TAXES PURSUANT TO PARAGRAPH FIFTY-ONE
51 OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THE TAX LAW
52 SHALL ALSO BE EXEMPT FROM SALES AND COMPENSATING USE TAXES IMPOSED IN
53 THIS JURISDICTION.

54 SECTION TWO. THIS RESOLUTION SHALL TAKE EFFECT, (INSERT THE DATE) AND
55 SHALL APPLY TO SALES MADE AND USES OCCURRING ON AND AFTER THAT DATE
56 ALTHOUGH MADE OR OCCURRING UNDER A PRIOR CONTRACT.

1 S 7. The commissioner of taxation and finance is hereby authorized to
2 implement the provisions of this act with respect to the elimination of
3 the imposition of sales tax, additional taxes, and supplemental taxes on
4 hygiene products and all other taxes so addressed by this act.

5 S 8. This act shall take effect on the first day of the sales tax
6 quarterly period, as described in subdivision (b) of section 1136 of the
7 tax law, beginning at least 90 days after the date this act shall have
8 become a law and shall apply in accordance with the applicable transi-
9 tional provisions of sections 1106 and 1217 of the tax law.

10 S 2. Severability. If any clause, sentence, paragraph, section or part
11 of this act shall be adjudged by any court of competent jurisdiction to
12 be invalid and after exhaustion of all further judicial review, the
13 judgment shall not affect, impair, or invalidate the remainder thereof,
14 but shall be confined in its operation to the clause, sentence, para-
15 graph, section or part of this act directly involved in the controversy
16 in which the judgment shall have been rendered.

17 S 3. This act shall take effect immediately provided, however, that
18 the applicable effective date of Parts A through D of this act shall be
19 as specifically set forth in the last section of such Parts.