1574

2013-2014 Regular Sessions

IN ASSEMBLY

(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:

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

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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 SUCH ADOPTION OR REPEAL SHALL ALSO BE DEEMED TO AMEND ANY LOCAL UTION. 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 identical, except as to rate and except as otherwise provided, with the 17 18 corresponding provisions in such article twenty-eight, including the definition and exemption provisions of such article, so far as the provisions of such article twenty-eight can be made applicable to the 19 20 taxes imposed by such city or county and with such limitations and 21 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 include all portions and all types of receipts, charges or rents, to 26 subject to state tax under sections eleven hundred five and eleven hundred ten of this chapter, except as otherwise provided. (i) Any local law, ordinance or resolution enacted by any city of less than one 27 28 million or by any county or school district, imposing the taxes author-29 ized by this subdivision, shall, notwithstanding any provision of law to 30 the contrary, exclude from the operation of such local taxes all sales 31 32 of tangible personal property for use or consumption directly and predominantly in the production of tangible personal property, gas, 33 electricity, refrigeration or steam, for sale, by manufacturing, proc-essing, generating, assembly, refining, mining or extracting; and all 34 35 sales of tangible personal property for use or consumption predominantly 36 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 subdivision (a) or subdivision (d) of section eleven hundred nineteen of this 41 chapter. (ii) Any local law, ordinance or resolution enacted by 42 any 43 city, county or school district, imposing the taxes authorized by this subdivision, shall omit the residential solar energy systems equipment 44 45 exemption provided for in subdivision (ee), the commercial solar energy systems equipment exemption provided for in subdivision (hh) and the 46 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 footwear exemption. ANY LOCAL LAW, ORDINANCE OR RESOLUTION ENACTED BY 52 ANY CITY, COUNTY OR SCHOOL DISTRICT, IMPOSING THE 53 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

OR SCHOOL DISTRICT ELECTS OTHERWISE; PROVIDED THAT IF SUCH A CITY HAVING 1 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 THE TIME SUCH CITY ENACTS ITS RESOLUTION PURSUANT TO SUBDIVISION (O) AΤ 8 OF THIS SECTION OR AT THE TIME OF ANY SUCH REPEAL; PROVIDED, FURTHER, 9 SUCH LOCAL LAW, ORDINANCE OR RESOLUTION AND SECTION ELEVEN THAT ANY 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 SUBDIVISION (O) OF THIS SECTION, SHALL BE FURTHER AMENDED, AS ΤY OF PROVIDED IN SECTION TWELVE HUNDRED EIGHTEEN OF THIS SUBPART, SO THAT THE 13 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 CHAPTER IS THE SAME AS THE MOTOR FUEL AND DIESEL MOTOR FUEL EXEMPTION IN 16 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 suspending such tax, exempting from such tax the energy sources and or 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 described in clause six of subdivision (a) of section eleven hundred 28 29 nineteen of this chapter must go into effect only on one of the following dates: March first, June first, September first or December first; 30 provided, that a local law, ordinance or resolution providing for the 31 32 exemption described in paragraph thirty of subdivision (a) of section eleven hundred fifteen of this chapter or repealing any such exemption 33 or a local law, ordinance or resolution providing for a refund or credit 34 described in subdivision (d) of section eleven hundred nineteen of this 35 chapter or repealing such provision so provided must go into effect only 36 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 (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER OR 39 SUBDIVISION 40 REPEALING ANY SUCH EXEMPTION SO PROVIDED AND A RESOLUTION ENACTED PURSU-ANT TO THE AUTHORITY OF SUBDIVISION (Q) OF THIS SECTION 41 PROVIDING SUCH EXEMPTION OR REPEALING SUCH EXEMPTION SO PROVIDED MAY GO INTO EFFECT 42 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 commissioner's office in Albany at least ninety days prior to the date 46 47 become effective. However, the commissioner may waive and it is to 48 reduce such ninety-day minimum notice requirement to a mailing of such certified copy by registered or certified mail within a period of not 49 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 section twelve hundred fifty of this article and the commissioner 52 acts by resolution. Where the restriction provided for in section twelve 53 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

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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 MOTOR FUEL AND DIESEL MOTOR FUEL EXEMPT FROM STATE SALES AND 11 SAME 12 COMPENSATING USE TAXES DESCRIBED IN PARAGRAPH FORTY-NINE OF SUBDIVISION SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER BY ENACTING A 13 (A) OF 14 RESOLUTION IN THE FORM SET FORTH IN PARAGRAPH TWO OF THIS SUBDIVISION; 15 WHEREUPON, UPON COMPLIANCE WITH THE PROVISIONS OF SUBDIVISIONS (D) AND (E) OF THIS SECTION, SUCH ENACTMENT OF SUCH RESOLUTION SHALL BE 16 DEEMED 17 TO BE AN AMENDMENT TO SUCH SECTION ELEVEN HUNDRED SEVEN AND SUCH SECTION ELEVEN HUNDRED SEVEN SHALL BE DEEMED TO INCORPORATE SUCH EXEMPTION AS IF 18 19 HAD BEEN DULY ENACTED BY THE STATE LEGISLATURE AND APPROVED BY THE IT 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.

PART B

43 Section 1. Subdivision (a) of section 1115 of the tax law is amended by adding five new paragraphs 44, 45, 46, 47 and 48 to read as follows: 44 45 (44) BICYCLE HELMETS. FOR PURPOSES OF THIS PARAGRAPH, BICYCLE HELMETS SHALL MEAN A HELMET DESIGNED TO MEET THE RULES AND REGULATIONS 46 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.

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

(48) SPORTS HELMETS. FOR PURPOSES OF THIS PARAGRAPH, SPORTS HELMETS
SHALL MEAN A HELMET DESIGNED TO MEET THE RULES AND REGULATIONS OF THE
COMMISSIONER OF HEALTH ESTABLISHING STANDARDS FOR HELMETS PURSUANT TO
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 EXCEPT AS OTHERWISE PROVIDED BY LAW, THE EXEMPTION PROVIDED IN (13)18 FORTY-FOUR, FORTY-FIVE, FORTY-SIX, PARAGRAPHS 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 SUBJECT TO THE PROVISIONS OF THIS SECTION. 23 SUCH CITY IS EMPOWERED TO ADOPT OR REPEAL SUCH A LOCAL LAW, ORDINANCE OR RESOLUTION. SUCH ADOPTION 24 25 SHALL ALSO BE DEEMED TO AMEND ANY LOCAL LAW, ORDINANCE OR REPEAL OR RESOLUTION ENACTED BY SUCH A CITY IMPOSING TAXES PURSUANT TO THE AUTHOR-26 ITY OF SUBDIVISION (A) OF SECTION TWELVE HUNDRED TEN OF THIS CHAPTER. 27

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 definition and exemption provisions of such article, so far as the 36 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 unless the local law, ordinance or resolution imposes such taxes so as 41 to include all portions and all types of receipts, charges or rents, 42 subject to state tax under sections eleven hundred five and eleven 43 hundred ten of this chapter, except as otherwise provided. (i) Any local 44 law, ordinance or resolution enacted by any city of less than one million or by any county or school district, imposing the taxes author-45 46 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 of tangible personal property for use or consumption directly and 49 50 predominantly in the production of tangible personal property, gas, 51 electricity, refrigeration or steam, for sale, by manufacturing, processing, generating, assembly, refining, mining or extracting; and all 52 sales of tangible personal property for use or consumption predominantly 53 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, unless such city, county or school district elects otherwise, shall omit 56

the provision for credit or refund contained in clause six of subdivi-

1 2 (a) or subdivision (d) of section eleven hundred nineteen of this sion 3 chapter. (ii) Any local law, ordinance or resolution enacted by any 4 city, county or school district, imposing the taxes authorized by this subdivision, shall omit the residential solar energy systems equipment exemption provided for in subdivision (ee), the commercial solar energy 5 6 7 systems equipment exemption provided for in subdivision (hh) and the clothing and footwear exemption provided for in paragraph thirty of 8 subdivision (a) of section eleven hundred fifteen of this 9 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, SNOWMOBILE HELMETS, EQUESTRIAN HELMETS AND SPORTS HELMETS EXEMPTION 16 17 PROVIDED FOR IN PARAGRAPHS FORTY-FOUR, FORTY-FIVE, FORTY-SIX, FORTY-SEV-18 AND FORTY-EIGHT OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN EN19 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 BE DEEMED TO AMEND ANY LOCAL LAW, ORDINANCE OR RESOLUTION ENACTED ALSO 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 TIME OF ANY SUCH REPEAL; PROVIDED, FURTHER, THAT ANY SUCH OR AΤ THE 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 OR MORE ENACTS A RESOLUTION PURSUANT TO THE AUTHORITY OF SUBDIVISION (R) 30 OF THIS SECTION, SHALL BE FURTHER AMENDED, AS PROVIDED IN SECTION TWELVE 31 32 EIGHTEEN OF THIS SUBPART, SO THAT THE BICYCLE HELMETS, MOTORCY-HUNDRED 33 CLE HELMETS, SNOWMOBILE HELMETS, EQUESTRIAN HELMETS AND SPORTS HELMETS 34 EXEMPTION IN ANY SUCH LOCAL LAW, ORDINANCE OR RESOLUTION OR IN SUCH SECTION ELEVEN HUNDRED SEVEN OF THIS CHAPTER IS THE SAME AS THE 35 BICYCLE MOTORCYCLE HELMETS, SNOWMOBILE HELMETS, EQUESTRIAN HELMETS AND 36 HELMETS, 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 section 37 of part S-1 of chapter 57 of the laws of 2009, is amended to 41 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 described in clause six of subdivision (a) of section eleven hundred 49 50 nineteen of this chapter must go into effect only on one of the following dates: March first, June first, September first or December first; 51 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 described in subdivision (d) of section eleven hundred nineteen of this 56

chapter or repealing such provision so provided must go into effect only 1 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 ordinance or resolution shall be effective unless a certified copy law. 10 of such law, ordinance or resolution is mailed by registered or certified mail to the commissioner at the commissioner's office in Albany at 11 12 least ninety days prior to the date it is to become effective. However, the commissioner may waive and reduce such ninety-day minimum notice 13 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 effective date if the commissioner deems such action to be consistent 16 17 the commissioner's duties under section twelve hundred fifty of with 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-TIVE BODY, IS HEREBY AUTHORIZED AND EMPOWERED TO ELECT TO PROVIDE 30 THE EXEMPTION FROM SUCH TAXES FOR THE SAME BICYCLE HELMETS, MOTORCYCLE 31 32 HELMETS, SNOWMOBILE HELMETS, EQUESTRIAN HELMETS AND SPORTS HELMETS 33 STATE SALES AND COMPENSATING USE TAXES DESCRIBED IN PARA-EXEMPT FROM 34 GRAPHS FORTY-FOUR, FORTY-FIVE, FORTY-SIX, FORTY-SEVEN AND FORTY-EIGHT OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF 35 THIS ΒY CHAPTER ENACTING A RESOLUTION IN THE FORM SET FORTH IN PARAGRAPH TWO OF THIS 36 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 SECTION ELEVEN HUNDRED SEVEN SHALL BE DEEMED TO INCORPORATE SUCH AND SUCH EXEMPTION AS IF IT HAD BEEN DULY ENACTED BY THE 41 STATE LEGISLATURE AND APPROVED BY THE GOVERNOR. 42

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

45 RECEIPTS FROM SALES OF AND CONSIDERATION GIVEN SECTION ONE. OR GIVEN FOR PURCHASES OF BICYCLE HELMETS, MOTORCYCLE 46 CONTRACTED TO BE 47 HELMETS HELMETS, SNOWMOBILE HELMETS, EQUESTRIAN HELMETS AND SPORTS 48 EXEMPT FROM STATE SALES AND COMPENSATING USE TAXES PURSUANT TO PARA-GRAPHS FORTY-FOUR, FORTY-FIVE, FORTY-SIX, FORTY-SEVEN AND FORTY-EIGHT OF 49 50 SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THE TAX LAW SHALL 51 EXEMPT FROM SALES AND COMPENSATING USE TAXES IMPOSED IN THIS ALSO BE 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. A. 1574

6. The commissioner of taxation and finance is hereby authorized to 1 S implement the provisions of this act with respect to the elimination of 2 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 This act shall take effect on the first day of the sales tax S 7. 7 quarterly period, as described in subdivision (b) of section 1136 of the 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-tional provisions of sections 1106 and 1217 of the tax law. 9 10

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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 POSI17 TION CHILDREN AND WHICH MEETS THE APPLICABLE FEDERAL MOTOR VEHICLE SAFE18 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 PARAGRAPH FIFTY OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF 22 23 THIS ARTICLE RELATING TO CHILD RESTRAINT SYSTEMS APPLICABLE SHALL BE24 PURSUANT TO A LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED BY A CITY SUBJECT TO THE PROVISIONS OF THIS SECTION. SUCH CITY IS 25 EMPOWERED TO ADOPT OR REPEAL 26 SUCH A LOCAL LAW, ORDINANCE OR RESOLUTION. SUCH 27 ADOPTION OR REPEAL SHALL ALSO BE DEEMED TO AMEND ANY LOCAL LAW, ORDI-NANCE OR RESOLUTION ENACTED BY SUCH A CITY IMPOSING TAXES PURSUANT TO 28 THE AUTHORITY OF SUBDIVISION (A) OF SECTION TWELVE HUNDRED TEN OF 29 THIS 30 CHAPTER.

S 3. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as amended by chapter 406 of the laws of 2012, is amended to read as 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 identical, except as to rate and except as otherwise provided, with the 37 38 corresponding provisions in such article twenty-eight, including the 39 definition and exemption provisions of such article, so far as the provisions of such article twenty-eight can be made applicable to the 40 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 unless the local law, ordinance or resolution imposes such taxes so as 44 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 authorized by this subdivision, shall, notwithstanding any provision of law to 50 the contrary, exclude from the operation of such local taxes all sales 51 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-

essing, generating, assembly, refining, mining or extracting; 1 and all 2 sales of tangible personal property for use or consumption predominantly 3 the production of tangible personal property, for sale, by either in 4 farming or in a commercial horse boarding operation, or in both; and, unless such city, county or school district elects otherwise, shall omit 5 6 the provision for credit or refund contained in clause six of subdivi-7 (a) or subdivision (d) of section eleven hundred nineteen of this sion 8 chapter. (ii) Any local law, ordinance or resolution enacted by any city, county or school district, imposing the taxes authorized by this 9 10 subdivision, shall omit the residential solar energy systems equipment 11 exemption provided for in subdivision (ee), the commercial solar energy systems equipment exemption provided for in subdivision (hh) and the clothing and footwear exemption provided for in paragraph thirty of 12 13 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 commercial solar energy systems equipment exemption or such clothing and 17 ANY LOCAL LAW, ORDINANCE OR RESOLUTION ENACTED BY 18 footwear exemption. 19 ANY CITY, COUNTY OR SCHOOL DISTRICT, IMPOSING THE TAXES AUTHORIZED BY 20 SUBDIVISION, SHALL OMIT THE CHILD RESTRAINT SYSTEMS EXEMPTION THIS 21 PROVIDED FOR IN PARAGRAPH FIFTY OF SUBDIVISION (A) OF SECTION ELEVEN 22 UNLESS SUCH CITY, COUNTY OR SCHOOL HUNDRED FIFTEEN OF THIS CHAPTER, 23 DISTRICT ELECTS OTHERWISE; PROVIDED THAT IF SUCH A CITY HAVING Α POPU-LATION OF ONE MILLION OR MORE ENACTS THE RESOLUTION DESCRIBED IN SUBDI-24 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 THIS SUBDIVISION, WHETHER OR NOT SUCH TAXES ARE SUSPENDED AUTHORITY OF 29 AT THE TIME SUCH CITY ENACTS ITS RESOLUTION PURSUANT TO SUBDIVISION (S) SECTION OR AT THE TIME OF ANY SUCH REPEAL; PROVIDED, FURTHER, 30 OF THIS THAT ANY SUCH LOCAL LAW, ORDINANCE OR RESOLUTION AND SECTION 31 ELEVEN 32 SEVEN OF THIS CHAPTER, AS DEEMED TO BE AMENDED IN THE EVENT A HUNDRED 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 PROVIDED IN SECTION TWELVE HUNDRED EIGHTEEN OF THIS SUBPART, SO THAT THE 35 SYSTEM EXEMPTION 36 CHILD RESTRAINT IN ANY SUCH LOCAL LAW, ORDINANCE OR 37 RESOLUTION OR IN SUCH SECTION ELEVEN HUNDRED SEVEN OF THIS CHAPTER IS 38 AS THE CHILD RESTRAINT SYSTEM EXEMPTION IN PARAGRAPH FIFTY OF THE SAME 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 described in clause six of subdivision (a) of section eleven hundred 49 50 nineteen of this chapter must go into effect only on one of the following dates: March first, June first, September first or December first; 51 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

chapter or repealing such provision so provided must go into effect only 1 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 ТΟ 6 SUBDIVISION (S) OF THIS SECTION PROVIDING THE AUTHORITY OF 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 it is to become effective. However, the commissioner may waive and reduce such ninety-day minimum notice requirement to a mailing of such 12 13 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 deems such action to be consistent with the commissioner's duties under 16 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 been waived, the restriction and notice requirement in section not 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 NOTWITHSTANDING ANY OTHER PROVISION OF STATE OR LOCAL LAW, ORDI-(S) 26 NANCE OR RESOLUTION TO THE CONTRARY: (1) ANY CITY HAVING A POPULATION OF ONE MILLION OR MORE IN WHICH THE TAXES IMPOSED BY SECTION ELEVEN HUNDRED 27 28 SEVEN OF THIS CHAPTER ARE IN EFFECT, ACTING THROUGH ITS LOCAL LEGISLA-29 TIVE BODY, HEREBY AUTHORIZED AND EMPOWERED TO ELECT TO PROVIDE THE IS EXEMPTION FROM SUCH TAXES FOR THE SAME CAR RESTRAINT SYSTEM EXEMPT FROM 30 SALES AND COMPENSATING USE TAXES DESCRIBED IN PARAGRAPH FIFTY OF 31 STATE 32 SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER BY 33 RESOLUTION IN THE FORM SET FORTH IN PARAGRAPH TWO OF THIS ENACTING А 34 SUBDIVISION; WHEREUPON, UPON COMPLIANCE WITH THE PROVISIONS OF SUBDIVI-(E) OF THIS SECTION, SUCH ENACTMENT OF SUCH RESOLUTION 35 SIONS AND (D) SEVEN 36 SHALL BE DEEMED TO BE AN AMENDMENT TO SUCH SECTION ELEVEN HUNDRED 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 RECEIPTS FROM SALES OF AND CONSIDERATION SECTION ONE. 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 SECTION ELEVEN HUNDRED FIFTEEN OF THE TAX LAW SUBDIVISION (A) OF OF 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 in human beings, medical equipment (including component parts thereof) 10 and supplies required for such use or to correct or alleviate physical 11 12 incapacity, and products consumed by humans for the preservation of 13 health but not including cosmetics [or toilet articles] notwithstanding the presence of medicinal ingredients therein or medical equipment 14 (including component parts thereof) and supplies, other than such drugs 15 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:

(51) HYGIENE PRODUCTS INCLUDING: SHAMPOO, CONDITIONER, SOAP, BODY
WASH, DENTAL FLOSS, TOOTHBRUSHES, TOOTHPASTE, MOUTHWASH, DEODORANT,
ANTIPERSPIRANT, FEMININE HYGIENE PRODUCTS INCLUDING SANITARY NAPKINS AND
TAMPONS, TOILET PAPER, TISSUES, RAZORS, SHAVING CREAM, COTTON SWABS,
COTTONBALLS, DISPOSABLE AND NON-DISPOSABLE DIAPERS, DIAPER RASH OINTMENTS, 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 EXCEPT AS OTHERWISE PROVIDED BY LAW, THE EXEMPTION PROVIDED IN (15)PARAGRAPH FIFTY-ONE OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN 29 OF THIS ARTICLE RELATING TO HYGIENE PRODUCTS SHALL BE APPLICABLE 30 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 REPEAL SHALL ALSO BE DEEMED TO AMEND ANY LOCAL LAW, ORDINANCE OR RESOL-34 35 UTION ENACTED BY SUCH A CITY IMPOSING TAXES PURSUANT TO THE AUTHORITY OF SUBDIVISION (A) OF SECTION TWELVE HUNDRED TEN OF THIS CHAPTER. 36

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:

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

million or by any county or school district, imposing the taxes author-1 2 ized by this subdivision, shall, notwithstanding any provision of law to 3 exclude from the operation of such local taxes all sales the contrary, of tangible personal property for use or consumption directly and predominantly in the production of tangible personal property, gas, 4 5 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 either in the production of tangible personal property, for sale, by 9 10 farming or in a commercial horse boarding operation, or in both; and, unless such city, county or school district elects otherwise, shall omit 11 12 the provision for credit or refund contained in clause six of subdivision (a) or subdivision (d) of section eleven hundred nineteen of 13 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 systems equipment exemption provided for in subdivision (hh) and the 18 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 COUNTY OR SCHOOL DISTRICT, IMPOSING THE TAXES AUTHORIZED BY ANY CITY, 26 THIS SUBDIVISION, SHALL OMIT THE HYGIENE PRODUCTS EXEMPTION PROVIDED FOR 27 IN PARAGRAPH FIFTY-ONE OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED THIS CHAPTER, UNLESS SUCH CITY, COUNTY OR SCHOOL DISTRICT 28 FIFTEEN OF 29 ELECTS OTHERWISE; PROVIDED THAT IF SUCH A CITY HAVING A POPULATION OF MILLION OR MORE ENACTS THE RESOLUTION DESCRIBED IN SUBDIVISION (T) 30 ONE OF THIS SECTION OR REPEALS SUCH RESOLUTION, SUCH RESOLUTION OR 31 REPEAL 32 DEEMED TO AMEND ANY LOCAL LAW, ORDINANCE OR RESOLUTION SHALL ALSO BE33 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 SECTION OR AT THE TIME OF SUCH REPEAL; PROVIDED, FURTHER, THAT ANY SUCH 36 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 HUNDRED EIGHTEEN OF THIS SUBPART, SO THAT THE HYGIENE PRODUCTS EXEMPTION 41 IN ANY SUCH LOCAL LAW, ORDINANCE OR RESOLUTION OR IN SUCH SECTION ELEVEN 42 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:

(d) A local law, ordinance or resolution imposing any tax pursuant to 49 50 this section, increasing or decreasing the rate of such tax, repealing suspending such tax, exempting from such tax the energy sources and 51 or services described in paragraph three of subdivision (a) or of subdivi-52 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-

ing dates: March first, June first, September first or December first; 1 provided, that a local law, ordinance or resolution providing for the 2 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 REPEALING ANY SUCH EXEMPTION SO PROVIDED AND A RESOLUTION ENACTED PURSU-11 TO THE AUTHORITY OF SUBDIVISION (T) OF THIS SECTION PROVIDING SUCH 12 ANT EXEMPTION OR REPEALING SUCH EXEMPTION SO PROVIDED MAY GO 13 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 mailed by registered or certified mail to the commissioner at the 16 commissioner's office in Albany at least ninety days prior to the date 17 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 certified copy by registered or certified mail within a period of 20 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 not been waived, the restriction and notice requirement in section 27 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 ONE MILLION OR MORE IN WHICH THE TAXES IMPOSED BY SECTION ELEVEN HUNDRED 33 SEVEN OF THIS CHAPTER ARE IN EFFECT, ACTING THROUGH ITS LOCAL LEGISLA-34 HEREBY AUTHORIZED AND EMPOWERED TO ELECT TO PROVIDE THE 35 TIVE BODY, IS EXEMPTION FROM SUCH TAXES FOR THE SAME HYGIENE PRODUCTS FROM 36 EXEMPT STATE 37 SALES AND COMPENSATING USE TAXES DESCRIBED IN PARAGRAPH FIFTY-ONE 38 OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER BY ENACTING A RESOLUTION IN THE FORM SET FORTH IN PARAGRAPH TWO OF THIS 39 40 SUBDIVISION; WHEREUPON, UPON COMPLIANCE WITH THE PROVISIONS OF SUBDIVI-(D) (E) OF THIS SECTION, SUCH ENACTMENT OF SUCH RESOLUTION 41 SIONS AND SHALL BE DEEMED TO BE AN AMENDMENT TO SUCH SECTION ELEVEN HUNDRED 42 SEVEN 43 SUCH SECTION ELEVEN HUNDRED SEVEN SHALL BE DEEMED TO INCORPORATE AND 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 SECTION ELEVEN HUNDRED FIFTEEN OF THE TAX LAW SUBDIVISION (A) OF OF SHALL ALSO BE EXEMPT FROM SALES AND COMPENSATING USE TAXES 52 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.