

3530

2013-2014 Regular Sessions

I N A S S E M B L Y

January 28, 2013

Introduced by M. of A. RYAN -- read once and referred to the Committee
on Ways and Means

AN ACT to amend the tax law, in relation to exemptions from sales and
use taxes

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

1 Section 1. Subdivision (a) of section 1115 of the tax law is amended
2 by adding four new paragraphs 44, 45, 46 and 47 to read as follows:
3 (44) BICYCLE HELMETS. FOR PURPOSES OF THIS PARAGRAPH, BICYCLE HELMETS
4 SHALL MEAN A HELMET DESIGNED TO MEET THE RULES AND REGULATIONS OF THE
5 COMMISSIONER OF MOTOR VEHICLES ESTABLISHING STANDARDS FOR HELMETS PURSU-
6 ANT TO SECTION TWELVE HUNDRED THIRTY-EIGHT OF THE VEHICLE AND TRAFFIC
7 LAW.
8 (45) MOTORCYCLE HELMETS. FOR PURPOSES OF THIS PARAGRAPH, MOTORCYCLE
9 HELMETS SHALL MEAN A HELMET DESIGNED TO MEET THE RULES AND REGULATIONS
10 OF THE COMMISSIONER OF MOTOR VEHICLES ESTABLISHING STANDARDS FOR HELMETS
11 PURSUANT TO SECTION THREE HUNDRED EIGHTY-ONE OF THE VEHICLE AND TRAFFIC
12 LAW.
13 (46) SNOWMOBILE HELMETS. FOR PURPOSES OF THIS PARAGRAPH, SNOWMOBILE
14 HELMETS SHALL MEAN A HELMET DESIGNED TO MEET THE RULES AND REGULATIONS
15 OF THE COMMISSIONER OF MOTOR VEHICLES ESTABLISHING STANDARDS FOR HELMETS
16 PURSUANT TO SECTION TWENTY-FIVE OF THE PARKS, RECREATION AND
17 HISTORIC PRESERVATION LAW.
18 (47) EQUESTRIAN HELMETS. FOR PURPOSES OF THIS PARAGRAPH, EQUESTRIAN
19 HELMETS SHALL MEAN A HELMET DESIGNED TO MEET THE RULES AND REGULATIONS
20 OF THE COMMISSIONER OF MOTOR VEHICLES ESTABLISHING STANDARDS FOR HELMETS
21 PURSUANT TO SECTION TWELVE HUNDRED SIXTY-FIVE OF THE VEHICLE AND TRAFFIC
22 LAW.
23 S 2. This act shall take effect on the first day of the sales tax
24 quarterly period, as described in subdivision (b) of section 1136 of the
25 tax law, beginning at least 90 days after the date this act shall have
26 become a law and shall apply in accordance with the applicable transi-
27 tional provisions of sections 1106 and 1217 of the tax law.

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

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