

7262

2013-2014 Regular Sessions

I N   A S S E M B L Y

May 8, 2013

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

AN ACT to amend the tax law, in relation to the definition of the term  
"recorded programs" for purposes of the sales tax exemption for  
machinery or equipment for use or consumption by a broadcaster direct-  
ly and predominantly in the production of certain live or recorded  
programs

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

1     Section 1. Subparagraph (C) of paragraph 38 of subdivision (a) of  
2     section 1115 of the tax law, as added by section 1 of part T of chapter  
3     63 of the laws of 2000, is amended to read as follows:  
4     (C) For purposes of this paragraph: (i) the term "broadcaster" means a  
5     television or radio station licensed by the federal communications  
6     commission, a television or radio broadcast network or a cable tele-  
7     vision network. The term "television or radio broadcast network" means  
8     an organization which produces and/or purchases programs intended for  
9     transmission by affiliated television or radio stations licensed by the  
10    federal communications commission and which has distribution facilities  
11    or circuits available to such affiliated stations during all or some  
12    portion of one or more days during each week. The term "cable television  
13    network" means an organization which produces and/or purchases programs  
14    intended for transmission either by direct broadcast satellite systems  
15    or by cable systems pursuant to an affiliation or similar agreement and  
16    which has distribution facilities or circuits available to such direct  
17    broadcast satellite systems or such cable systems during all or some  
18    portion of one or more days during each week. For the purpose of  
19    subparagraph (B) of this paragraph, the term "broadcaster" shall not  
20    include cable system operators and direct broadcast satellite system  
21    operators. Provided, however, for the purpose of subparagraph (A) of  
22    this paragraph, such term shall also include a cable system operator or

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

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1 a direct broadcast satellite system operator solely with respect to  
2 machinery or equipment or other tangible personal property (including  
3 parts, tools and supplies) for use or consumption by it directly and  
4 predominantly in the production (including post-production) of live or  
5 recorded programs intended for transmission to its viewers over its  
6 system; (ii) the term "programs" means any performance, event, play,  
7 story or literary, musical, artistic or other work used for enter-  
8 tainment or educational purposes, including but not limited to news,  
9 news specials, sporting events, game shows, talk shows and commercials;  
10 and (iii) the term "recorded programs" means any program contained on  
11 [film, tape, disc or] any [other physical media] MEDIUM.  
12 S 2. This act shall take effect immediately.