S T A T E O F N E W Y O R K

8357

I N A S S E M B L Y

January 9, 2014

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

AN ACT to amend the tax law, in relation to exempting medically necessary equipment for use in personal motor vehicles from sales and use tax

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

Section 1. Subdivision (a) of section 1115 of the tax law is amended by adding a new paragraph 44 to read as follows:

(44) MEDICALLY NECESSARY EQUIPMENT FOR PERSONAL MOTOR VEHICLES. FOR THE PURPOSES OF THIS PARAGRAPH, MEDICALLY NECESSARY EQUIPMENT FOR USE IN PERSONAL MOTOR VEHICLES SHALL MEAN ANY EQUIPMENT FOR USE BY INDIVIDUALS WHO, BY REASON OF ILLNESS, AGE, INJURY, CONGENITAL MALFUNCTION OR OTHER PERMANENT OR TEMPORARY INCAPACITY OR DISABILITY, ARE UNABLE, WITHOUT SPECIAL AND UNIQUE EQUIPMENT, TO DRIVE OR OPERATE A PERSONAL MOTOR VEHICLE.

S 2. This act shall take effect on the first day of a sales tax quarterly period, as described in subdivision (b) of section 1136 of the tax law, next commencing after this act shall have become a law.

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