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

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I N A S S E M B L Y

January 16, 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 from the tax on sales and the compensating use tax certain items purchased for hurricane or emergency preparedness

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) FOR THE PERIOD COMMENCING JUNE TWENTY-FOURTH, TWO THOUSAND FIFTEEN, AND ENDING JUNE THIRTIETH, TWO THOUSAND FIFTEEN, AND FOR EVERY LAST SEVEN DAYS OF EVERY JUNE THEREAFTER THE FOLLOWING HURRICANE AND EMERGENCY PREPAREDNESS ITEMS:

(I) ARTIFICIAL ICE, BLUE ICE, ICE PACKS, AND REUSABLE ICE, BATTERIES (EXCLUDING AUTOMOBILE OR BOAT BATTERIES) INCLUDING AAA, AA, C, AND D CELL, SIX AND NINE VOLT, AND CELL PHONE BATTERIES, ANY PORTABLE SELF-POWERED LIGHT SOURCES INCLUDING FLASHLIGHTS, LANTERNS, AND GLOW STICKS, TARPAULINS, PLASTIC SHEETING, PLASTIC DROP CLOTHS, AND OTHER FLEXIBLE WATERPROOF SHEETING, BUNGEE CORDS, ROPE, GROUND ANCHOR SYSTEMS OR TIE DOWN KITS, RATCHET STRAPS, DUCT TAPE, CARBON MONOXIDE DETECTORS, SMOKE DETECTORS, FIRE EXTINGUISHERS, GAS OR DIESEL FUEL TANKS OR CONTAINERS, WATER STORAGE CONTAINERS, NON-ELECTRIC FOOD STORAGE COOLERS, BOTTLED WATER, MANUAL CAN OPENERS, PORTABLE SELF-POWERED RADIOS (INCLUDING SELF-POWERED RADIOS WITH ELECTRICAL POWER CAPABILITY), TWO-WAY RADIOS, WEATHER BAND RADIOS AND NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION WEATHER RADIOS, STORM SHUTTER DEVICES, CELL PHONE CHARGERS, AND FIRST AID KITS FOR WHICH THE RECEIPT OR CONSIDERATION GIVEN OR CONTRACTED TO BE GIVEN IS SIXTY DOLLARS OR LESS PER ITEM; AND

(II) PORTABLE GENERATORS AND GENERATOR POWER CORDS AND INVERTERS AND INVERTER POWER CABLES FOR WHICH THE RECEIPT OR CONSIDERATION GIVEN OR CONTRACTED TO BE GIVEN IS ONE THOUSAND DOLLARS OR LESS PER ITEM.

S 2. This act shall take effect January 1, 2015 and shall apply to tax years commencing on or after such effective date.

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

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