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

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273

2013-2014 Regular Sessions

I N   S E N A T E

(PREFILED)

January 9, 2013
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Introduced by Sens. LARKIN, BONACIC, DeFRANCISCO, FLANAGAN, FUSCHILLO,
  GRIFFO, GRISANTI, KENNEDY, LITTLE, MAZIARZ, O'MARA, RANZENHOFER,
  RITCHIE -- read twice and ordered printed, and when printed to be
  committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to providing an exemption from
  sales and compensating use taxes for certain aircraft purchased in the
  state

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

 1   Section 1. This act shall be known and may be cited as the "New York
 2 aviation jobs act".
 3   S 2. Paragraph 1 of subdivision (dd) of section 1115 of the tax law,
 4 as added by section 1 of part L of chapter 60 of the laws of 2004, is
 5 amended to read as follows:
 6   (1) Services otherwise taxable under paragraph three of subdivision
 7 (c) of section eleven hundred five or under section eleven hundred ten
 8 of this article, SALES OF GENERAL AVIATION AIRCRAFT, and tangible
 9 personal property purchased and used by the person who sells such
10 services in performing such services, where such property becomes a
11 physical component part of the property upon which the services are
12 performed or where such property is a lubricant applied to aircraft,
13 shall be exempt from tax under this article where such services are
14 performed on aircraft.
15   S 3. This act shall take effect immediately, and shall apply to sales
16 made, and uses occurring on or after such date in accordance with the
17 applicable transitional provisions of sections 1106 and 1217 of the tax
18 law. The commissioner of taxation and finance shall be immediately
19 authorized to adopt and amend any rules or regulations and issue any
20 procedure, forms or instructions necessary to implement this act on its
21 effective date.