

3878

2013-2014 Regular Sessions

I N S E N A T E

February 26, 2013

Introduced by Sen. BALL -- 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 authorizing the county of Putnam to exempt from county sales and compensating use taxes certain taxable goods and services, during the period commencing on August ninth and through August eighteenth, two thousand thirteen

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

1 Section 1. The tax law is amended by adding a new section 1225 to read  
2 as follows:  
3 S 1225. SALES TAX EXEMPTION. NOTWITHSTANDING ANY OTHER PROVISION OF  
4 LAW TO THE CONTRARY, THE COUNTY OF PUTNAM MAY ELECT TO EXEMPT PURCHASES  
5 OF CLOTHING AND FOOTWEAR FOR WHICH THE RECEIPT OR CONSIDERATION GIVEN OR  
6 CONTRACTED TO BE GIVEN IS LESS THAN ONE HUNDRED TEN DOLLARS PER ARTICLE  
7 OF CLOTHING, PER PAIR OF SHOES OR OTHER ARTICLES OF FOOTWEAR OR PER ITEM  
8 USED OR CONSUMED TO MAKE OR REPAIR SUCH CLOTHING AND WHICH BECOMES A  
9 PHYSICAL COMPONENT PART OF SUCH CLOTHING, SOLD WITHIN THE COUNTY FROM  
10 ANY SALES AND COMPENSATING USE TAXES IMPOSED PURSUANT TO PART ONE OF  
11 THIS ARTICLE DURING THE PERIOD COMMENCING AUGUST NINTH, TWO THOUSAND  
12 THIRTEEN THROUGH AUGUST EIGHTEENTH, TWO THOUSAND THIRTEEN.  
13 S 2. This act shall take effect immediately.

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

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