

4170

2013-2014 Regular Sessions

I N S E N A T E

March 12, 2013

Introduced by Sen. DeFRANCISCO -- 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 exemption of registration of
certain motor vehicles from sales and use tax

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

1 Section 1. Subdivision (a) of section 1115 of the tax law is amended
2 by adding a new paragraph 14-a to read as follows:
3 (14-A) MOTOR VEHICLES, AS SUCH TERM IS DEFINED IN SECTION ONE HUNDRED
4 TWENTY-FIVE OF THE VEHICLE AND TRAFFIC LAW, UPON REGISTRATION OF SUCH
5 MOTOR VEHICLE IF SUCH MOTOR VEHICLE WAS PURCHASED IN ANOTHER STATE BY A
6 PERSON WHILE HE OR SHE WAS IN THE MILITARY SERVICE OF THE UNITED STATES
7 UPON THE RETURN OF SUCH PERSON TO THIS STATE, AS LONG AS HE OR SHE HAS
8 PROOF OF PAYMENT OF SALES AND USE TAX ON SUCH MOTOR VEHICLE FROM ANOTHER
9 STATE.
10 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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