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

1188

2015-2016 Regular Sessions

I N A S S E M B L Y

January 8, 2015

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

AN ACT to amend the tax law, in relation to exempting domestic and imported game animals harvested at a game hunting preserve from the sales and compensating use tax

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

Section 1. Paragraph 1 of subdivision (a) of section 1115 of the tax law, as amended by section 1 of part II of chapter 59 of the laws of 2014, is amended to read as follows:

(1) Food, food products, beverages, dietary foods and health supplements, sold for human consumption but not including (i) candy and confectionery, (ii) fruit drinks which contain less than seventy percent of natural fruit juice, (iii) soft drinks, sodas and beverages such as are ordinarily dispensed at soda fountains or in connection therewith (other than coffee, tea and cocoa) and (iv) beer, wine or other alcoholic beverages, all of which shall be subject to the retail sales and compensating use taxes, whether or not the item is sold in liquid form. The food and drink excluded from the exemption provided by this paragraph under subparagraphs (i), (ii) and (iii) of this paragraph shall be exempt under this paragraph when sold for one dollar and fifty cents or less through any vending machine activated by the use of coin, currency, credit card or debit card. With the exception of the provision in this paragraph providing for an exemption for certain food or drink sold for one dollar and fifty cents or less through vending machines, nothing herein shall be construed as exempting food or drink from the tax imposed under subdivision (d) of section eleven hundred five of this article. FOR PURPOSES OF THIS PARAGRAPH, DOMESTIC AND IMPORTED ANIMALS, WHEN HARVESTED AT A GAME HUNTING PRESERVE, SHALL BE CONSIDERED FOOD OR FOOD PRODUCTS SOLD FOR HUMAN CONSUMPTION.

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

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S 2. This act shall take effect on the first of September next succeeding the date on which it shall have become a law, and shall apply to sales made, services rendered and uses occurring on and after such date.