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

5184

2015-2016 Regular Sessions

I N A S S E M B L Y

February 12, 2015

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

AN ACT to amend the tax law, in relation to exempting the sale of firearm safety devices from state sales and compensating use taxes

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

Section 1. Section 1115 of the tax law is amended by adding a new subdivision (jj) to read as follows:

(JJ) RECEIPTS FROM THE RETAIL SALE OF FIREARM SAFETY DEVICES SHALL BE EXEMPT FROM TAX UNDER THIS ARTICLE. FOR THE PURPOSES OF THIS SUBDIVISION, "FIREARM SAFETY DEVICES" SHALL INCLUDE GUN SAFES OR VAULTS, FIREARM SAFETY LOCKS, OR TRIGGER LOCKS.

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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