

5216--A
2015-2016 Regular Sessions
I N A S S E M B L Y
February 13, 2015

AN ACT to amend the tax law, in relation to eliminating state sales and compensating use taxes on motor fuels and diesel motor fuels and authorizing localities to eliminate such taxes at the local level (Part A); to amend the tax law, in relation to exemptions from sales and use taxes (Part B); to amend the tax law, in relation to providing a sales tax exemption for child restraint systems (Part C); to amend the tax law, in relation to exemptions from sales and use taxes (Part D); to amend the tax law, in relation to providing a sales tax exemption for household cleaning products (Part E); and to amend the tax law, in relation to providing a sales tax exemption for certain ready-to-eat foods at grocery stores (Part F)

1 Section 1. This act enacts into law components of legislation relating
2 to "Shop-NY". Each component is wholly contained within a Part identi-
3 fied as Parts A through F. The effective date for each particular
4 provision contained within such Part is set forth in the last section of
5 such Part. Any provision in any section contained within a Part, includ-
6 ing the effective date of the Part, which makes a reference to a section
7 "of this act", when used in connection with that particular component,
8 shall be deemed to mean and refer to the corresponding section of the
9 Part in which it is found. Section three of this act sets forth the
10 general effective date of this act.

LBD03702-03-6

1 Section 1. Subdivision (a) of section 1115 of the tax law is amended
2 by adding a new paragraph 49 to read as follows:

3 (49) MOTOR FUEL AND DIESEL MOTOR FUEL.

4 S 2. Subdivision (b) of section 1107 of the tax law is amended by
5 adding a new clause 12 to read as follows:

6 (12) EXCEPT AS OTHERWISE PROVIDED BY LAW, THE EXEMPTION PROVIDED IN
7 PARAGRAPH FORTY-NINE OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED
8 FIFTEEN OF THIS ARTICLE RELATING TO MOTOR FUEL AND DIESEL MOTOR FUEL
9 SHALL BE APPLICABLE PURSUANT TO A LOCAL LAW, ORDINANCE OR RESOLUTION
10 ADOPTED BY A CITY SUBJECT TO THE PROVISIONS OF THIS SECTION. SUCH CITY
11 IS EMPOWERED TO ADOPT OR REPEAL SUCH A LOCAL LAW, ORDINANCE OR RESOL-
12 UTION. SUCH ADOPTION OR REPEAL SHALL ALSO BE DEEMED TO AMEND ANY LOCAL
13 LAW, ORDINANCE OR RESOLUTION ENACTED BY SUCH A CITY IMPOSING TAXES
14 PURSUANT TO THE AUTHORITY OF SUBDIVISION (A) OF SECTION TWELVE HUNDRED
15 TEN OF THIS CHAPTER.

16 S 3. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as
17 amended by section 3 of part Z of chapter 59 of the laws of 2015, is
18 amended to read as follows:

19 (1) Either, all of the taxes described in article twenty-eight of this
20 chapter, at the same uniform rate, as to which taxes all provisions of
21 the local laws, ordinances or resolutions imposing such taxes shall be
22 identical, except as to rate and except as otherwise provided, with the
23 corresponding provisions in such article twenty-eight, including the
24 definition and exemption provisions of such article, so far as the
25 provisions of such article twenty-eight can be made applicable to the
26 taxes imposed by such city or county and with such limitations and
27 special provisions as are set forth in this article. The taxes author-
28 ized under this subdivision may not be imposed by a city or county
29 unless the local law, ordinance or resolution imposes such taxes so as
30 to include all portions and all types of receipts, charges or rents,
31 subject to state tax under sections eleven hundred five and eleven
32 hundred ten of this chapter, except as otherwise provided. (i) Any local
33 law, ordinance or resolution enacted by any city of less than one
34 million or by any county or school district, imposing the taxes author-
35 ized by this subdivision, shall, notwithstanding any provision of law to
36 the contrary, exclude from the operation of such local taxes all sales
37 of tangible personal property for use or consumption directly and
38 predominantly in the production of tangible personal property, gas,
39 electricity, refrigeration or steam, for sale, by manufacturing, proc-
40 essing, generating, assembly, refining, mining or extracting; and all
41 sales of tangible personal property for use or consumption predominantly
42 either in the production of tangible personal property, for sale, by
43 farming or in a commercial horse boarding operation, or in both; and,
44 unless such city, county or school district elects otherwise, shall omit
45 the provision for credit or refund contained in clause six of subdivi-
46 sion (a) or subdivision (d) of section eleven hundred nineteen of this
47 chapter. (ii) Any local law, ordinance or resolution enacted by any
48 city, county or school district, imposing the taxes authorized by this
49 subdivision, shall omit the residential solar energy systems equipment
50 and electricity exemption provided for in subdivision (ee), the commer-
51 cial solar energy systems equipment and electricity exemption provided
52 for in subdivision (ii) and the clothing and footwear exemption provided
53 for in paragraph thirty of subdivision (a) of section eleven hundred
54 fifteen of this chapter, unless such city, county or school district
55 elects otherwise as to either such residential solar energy systems
56 equipment and electricity exemption, such commercial solar energy

1 systems equipment and electricity exemption or such clothing and foot-
2 wear exemption. ANY LOCAL LAW, ORDINANCE OR RESOLUTION ENACTED BY ANY
3 CITY, COUNTY OR SCHOOL DISTRICT, IMPOSING THE TAXES AUTHORIZED BY THIS
4 SUBDIVISION, SHALL OMIT THE MOTOR FUEL AND DIESEL MOTOR FUEL EXEMPTION
5 PROVIDED FOR IN PARAGRAPH FORTY-NINE OF SUBDIVISION (A) OF SECTION ELEVEN
6 HUNDRED FIFTEEN OF THIS CHAPTER, UNLESS SUCH CITY, COUNTY OR SCHOOL
7 DISTRICT ELECTS OTHERWISE; PROVIDED THAT IF SUCH A CITY HAVING A POPU-
8 LATION OF ONE MILLION OR MORE ENACTS THE RESOLUTION DESCRIBED IN SUBDI-
9 VISION (Q) OF THIS SECTION OR REPEALS SUCH RESOLUTION, SUCH RESOLUTION
10 OR REPEAL SHALL ALSO BE DEEMED TO AMEND ANY LOCAL LAW, ORDINANCE OR
11 RESOLUTION ENACTED BY SUCH A CITY IMPOSING SUCH TAXES PURSUANT TO THE
12 AUTHORITY OF THIS SUBDIVISION, WHETHER OR NOT SUCH TAXES ARE SUSPENDED
13 AT THE TIME SUCH CITY ENACTS ITS RESOLUTION PURSUANT TO SUBDIVISION (Q)
14 OF THIS SECTION OR AT THE TIME OF ANY SUCH REPEAL; PROVIDED, FURTHER,
15 THAT ANY SUCH LOCAL LAW, ORDINANCE OR RESOLUTION AND SECTION ELEVEN
16 HUNDRED SEVEN OF THIS CHAPTER, AS DEEMED TO BE AMENDED IN THE EVENT A
17 CITY OF ONE MILLION OR MORE ENACTS A RESOLUTION PURSUANT TO THE AUTHORI-
18 TY OF SUBDIVISION (Q) OF THIS SECTION, SHALL BE FURTHER AMENDED, AS
19 PROVIDED IN SECTION TWELVE HUNDRED EIGHTEEN OF THIS SUBPART, SO THAT THE
20 MOTOR FUEL AND DIESEL MOTOR FUEL EXEMPTION IN ANY SUCH LOCAL LAW, ORDI-
21 NANCE OR RESOLUTION OR IN SUCH SECTION ELEVEN HUNDRED SEVEN OF THIS
22 CHAPTER IS THE SAME AS THE MOTOR FUEL AND DIESEL MOTOR FUEL EXEMPTION IN
23 PARAGRAPH FORTY-NINE OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED
24 FIFTEEN OF THIS CHAPTER.

25 S 4. Subdivision (d) of section 1210 of the tax law, as amended by
26 section 4-a of part Z of chapter 59 of the laws of 2015, is amended to
27 read as follows:

28 (d) A local law, ordinance or resolution imposing any tax pursuant to
29 this section, increasing or decreasing the rate of such tax, repealing
30 or suspending such tax, exempting from such tax the energy sources and
31 services described in paragraph three of subdivision (a) or of subdivi-
32 sion (b) of this section or changing the rate of tax imposed on such
33 energy sources and services or providing for the credit or refund
34 described in clause six of subdivision (a) of section eleven hundred
35 nineteen of this chapter, or electing or repealing the exemption for
36 residential solar equipment and electricity in subdivision (ee) of
37 section eleven hundred fifteen of this article, or the exemption for
38 commercial solar equipment and electricity in subdivision (ii) of
39 section eleven hundred fifteen of this article must go into effect only
40 on one of the following dates: March first, June first, September first
41 or December first; provided, that a local law, ordinance or resolution
42 providing for the exemption described in paragraph thirty of subdivision
43 (a) of section eleven hundred fifteen of this chapter or repealing any
44 such exemption or a local law, ordinance or resolution providing for a
45 refund or credit described in subdivision (d) of section eleven hundred
46 nineteen of this chapter or repealing such provision so provided must go
47 into effect only on March first; PROVIDED, FURTHER, THAT A LOCAL LAW,
48 ORDINANCE OR RESOLUTION PROVIDING FOR THE EXEMPTION DESCRIBED IN PARA-
49 GRAPH FORTY-NINE OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF
50 THIS CHAPTER OR REPEALING ANY SUCH EXEMPTION SO PROVIDED AND A RESOL-
51 UTION ENACTED PURSUANT TO THE AUTHORITY OF SUBDIVISION (Q) OF THIS
52 SECTION PROVIDING SUCH EXEMPTION OR REPEALING SUCH EXEMPTION SO PROVIDED
53 MAY GO INTO EFFECT IMMEDIATELY. No such local law, ordinance or resol-
54 ution shall be effective unless a certified copy of such law, ordinance
55 or resolution is mailed by registered or certified mail to the commis-
56 sioner at the commissioner's office in Albany at least ninety days prior

1 to the date it is to become effective. However, the commissioner may
2 waive and reduce such ninety-day minimum notice requirement to a mailing
3 of such certified copy by registered or certified mail within a period
4 of not less than thirty days prior to such effective date if the commis-
5 sioner deems such action to be consistent with the commissioner's duties
6 under section twelve hundred fifty of this article and the commissioner
7 acts by resolution. Where the restriction provided for in section twelve
8 hundred twenty-three of this article as to the effective date of a tax
9 and the notice requirement provided for therein are applicable and have
10 not been waived, the restriction and notice requirement in section
11 twelve hundred twenty-three of this article shall also apply.

12 S 5. Section 1210 of the tax law is amended by adding a new subdivi-
13 sion (q) to read as follows:

14 (Q) NOTWITHSTANDING ANY OTHER PROVISION OF STATE OR LOCAL LAW, ORDI-
15 NANCE OR RESOLUTION TO THE CONTRARY:

16 (1) ANY CITY HAVING A POPULATION OF ONE MILLION OR MORE IN WHICH THE
17 TAXES IMPOSED BY SECTION ELEVEN HUNDRED SEVEN OF THIS CHAPTER ARE IN
18 EFFECT, ACTING THROUGH ITS LOCAL LEGISLATIVE BODY, IS HEREBY AUTHORIZED
19 AND EMPOWERED TO ELECT TO PROVIDE THE EXEMPTION FROM SUCH TAXES FOR THE
20 SAME MOTOR FUEL AND DIESEL MOTOR FUEL EXEMPT FROM STATE SALES AND
21 COMPENSATING USE TAXES DESCRIBED IN PARAGRAPH FORTY-NINE OF SUBDIVISION
22 (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER BY ENACTING A
23 RESOLUTION IN THE FORM SET FORTH IN PARAGRAPH TWO OF THIS SUBDIVISION;
24 WHEREUPON, UPON COMPLIANCE WITH THE PROVISIONS OF SUBDIVISIONS (D) AND
25 (E) OF THIS SECTION, SUCH ENACTMENT OF SUCH RESOLUTION SHALL BE DEEMED
26 TO BE AN AMENDMENT TO SUCH SECTION ELEVEN HUNDRED SEVEN AND SUCH SECTION
27 ELEVEN HUNDRED SEVEN SHALL BE DEEMED TO INCORPORATE SUCH EXEMPTION AS IF
28 IT HAD BEEN DULY ENACTED BY THE STATE LEGISLATURE AND APPROVED BY THE
29 GOVERNOR.

30 (2) FORM OF RESOLUTION: BE IT ENACTED BY THE (INSERT PROPER TITLE OF
31 LOCAL LEGISLATIVE BODY) AS FOLLOWS:

32 SECTION ONE. RECEIPTS FROM SALES OF AND CONSIDERATION GIVEN OR
33 CONTRACTED TO BE GIVEN FOR PURCHASES OF MOTOR FUEL AND DIESEL MOTOR FUEL
34 EXEMPT FROM STATE SALES AND COMPENSATING USE TAXES PURSUANT TO PARAGRAPH
35 FORTY-NINE OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THE
36 TAX LAW SHALL ALSO BE EXEMPT FROM SALES AND COMPENSATING USE TAXES
37 IMPOSED IN THIS JURISDICTION.

38 SECTION TWO. THIS RESOLUTION SHALL TAKE EFFECT, (INSERT THE DATE) AND
39 SHALL APPLY TO SALES MADE AND USES OCCURRING ON AND AFTER THAT DATE
40 ALTHOUGH MADE OR OCCURRING UNDER A PRIOR CONTRACT.

41 S 6. The commissioner of taxation and finance is hereby authorized to
42 implement the provisions of this act with respect to the elimination of
43 the imposition of sales tax, additional taxes, and supplemental taxes on
44 diesel motor fuel and motor fuel and all other taxes so addressed by
45 this act.

46 S 7. This act shall take effect on the first day of the sales tax
47 quarterly period, as described in subdivision (b) of section 1136 of the
48 tax law, next commencing at least 90 days after this act shall have
49 become a law and shall apply in accordance with the applicable transi-
50 tional provisions of sections 1106 and 1217 of the tax law.

51

PART B

52 Section 1. Subdivision (a) of section 1115 of the tax law is amended
53 by adding five new paragraphs 44, 45, 46, 47 and 48 to read as follows:

(44) BICYCLE HELMETS. FOR PURPOSES OF THIS PARAGRAPH, BICYCLE HELMETS SHALL MEAN A HELMET DESIGNED TO MEET THE RULES AND REGULATIONS OF THE COMMISSIONER OF MOTOR VEHICLES ESTABLISHING STANDARDS FOR HELMETS PURSUANT TO SECTION TWELVE HUNDRED THIRTY-EIGHT OF THE VEHICLE AND TRAFFIC LAW.

(45) MOTORCYCLE HELMETS. FOR PURPOSES OF THIS PARAGRAPH, MOTORCYCLE HELMETS SHALL MEAN A HELMET DESIGNED TO MEET THE RULES AND REGULATIONS OF THE COMMISSIONER OF MOTOR VEHICLES ESTABLISHING STANDARDS FOR HELMETS PURSUANT TO SECTION THREE HUNDRED EIGHTY-ONE OF THE VEHICLE AND TRAFFIC LAW.

(46) SNOWMOBILE HELMETS. FOR PURPOSES OF THIS PARAGRAPH, SNOWMOBILE HELMETS SHALL MEAN A HELMET DESIGNED TO MEET THE PARKS, RECREATION AND HISTORIC PRESERVATION COMMISSIONER'S RULES AND REGULATIONS ESTABLISHING STANDARDS FOR HELMETS PURSUANT TO SECTION 25.17 OF THE PARKS, RECREATION AND HISTORIC PRESERVATION LAW.

(47) EQUESTRIAN HELMETS. FOR PURPOSES OF THIS PARAGRAPH, EQUESTRIAN HELMETS SHALL MEAN A HELMET DESIGNED TO MEET THE RULES AND REGULATIONS OF THE COMMISSIONER OF MOTOR VEHICLES ESTABLISHING STANDARDS FOR HELMETS PURSUANT TO SECTION TWELVE HUNDRED SIXTY-FIVE OF THE VEHICLE AND TRAFFIC LAW.

(48) SPORTS HELMETS. FOR PURPOSES OF THIS PARAGRAPH, SPORTS HELMETS SHALL MEAN A HELMET DESIGNED TO MEET THE RULES AND REGULATIONS OF THE COMMISSIONER OF HEALTH ESTABLISHING STANDARDS FOR HELMETS PURSUANT TO SECTION TWO HUNDRED SIX OF THE PUBLIC HEALTH LAW.

S 2. Subdivision (b) of section 1107 of the tax law is amended by adding a new clause 13 to read as follows:

(13) EXCEPT AS OTHERWISE PROVIDED BY LAW, THE EXEMPTION PROVIDED IN PARAGRAPHS FORTY-FOUR, FORTY-FIVE, FORTY-SIX, FORTY-SEVEN AND FORTY-EIGHT OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS ARTICLE RELATING TO BICYCLE HELMETS, MOTORCYCLE HELMETS, SNOWMOBILE HELMETS, EQUESTRIAN HELMETS AND SPORTS HELMETS SHALL BE APPLICABLE PURSUANT TO A LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED BY A CITY SUBJECT TO THE PROVISIONS OF THIS SECTION. SUCH CITY IS EMPOWERED TO ADOPT OR REPEAL SUCH A LOCAL LAW, ORDINANCE OR RESOLUTION. SUCH ADOPTION OR REPEAL SHALL ALSO BE DEEMED TO AMEND ANY LOCAL LAW, ORDINANCE OR RESOLUTION ENACTED BY SUCH A CITY IMPOSING TAXES PURSUANT TO THE AUTHORITY OF SUBDIVISION (A) OF SECTION TWELVE HUNDRED TEN OF THIS CHAPTER.

S 3. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as amended by section 3 of part Z of chapter 59 of the laws of 2015, is amended to read as follows:

(1) Either, all of the taxes described in article twenty-eight of this chapter, at the same uniform rate, as to which taxes all provisions of the local laws, ordinances or resolutions imposing such taxes shall be identical, except as to rate and except as otherwise provided, with the corresponding provisions in such article twenty-eight, including the definition and exemption provisions of such article, so far as the provisions of such article twenty-eight can be made applicable to the taxes imposed by such city or county and with such limitations and special provisions as are set forth in this article. The taxes authorized under this subdivision may not be imposed by a city or county unless the local law, ordinance or resolution imposes such taxes so as to include all portions and all types of receipts, charges or rents, subject to state tax under sections eleven hundred five and eleven hundred ten of this chapter, except as otherwise provided. (i) Any local law, ordinance or resolution enacted by any city of less than one million or by any county or school district, imposing the taxes author-

1 ized by this subdivision, shall, notwithstanding any provision of law to
2 the contrary, exclude from the operation of such local taxes all sales
3 of tangible personal property for use or consumption directly and
4 predominantly in the production of tangible personal property, gas,
5 electricity, refrigeration or steam, for sale, by manufacturing, proc-
6 essing, generating, assembly, refining, mining or extracting; and all
7 sales of tangible personal property for use or consumption predominantly
8 either in the production of tangible personal property, for sale, by
9 farming or in a commercial horse boarding operation, or in both; and,
10 unless such city, county or school district elects otherwise, shall omit
11 the provision for credit or refund contained in clause six of subdivi-
12 sion (a) or subdivision (d) of section eleven hundred nineteen of this
13 chapter. (ii) Any local law, ordinance or resolution enacted by any
14 city, county or school district, imposing the taxes authorized by this
15 subdivision, shall omit the residential solar energy systems equipment
16 and electricity exemption provided for in subdivision (ee), the commer-
17 cial solar energy systems equipment and electricity exemption provided
18 for in subdivision (ii) and the clothing and footwear exemption provided
19 for in paragraph thirty of subdivision (a) of section eleven hundred
20 fifteen of this chapter, unless such city, county or school district
21 elects otherwise as to either such residential solar energy systems
22 equipment and electricity exemption, such commercial solar energy
23 systems equipment and electricity exemption or such clothing and foot-
24 wear exemption. ANY LOCAL LAW, ORDINANCE OR RESOLUTION ENACTED BY ANY
25 CITY, COUNTY OR SCHOOL DISTRICT, IMPOSING THE TAXES AUTHORIZED BY THIS
26 SUBDIVISION, SHALL OMIT THE BICYCLE HELMETS, MOTORCYCLE HELMETS, SNOWMO-
27 BILE HELMETS, EQUESTRIAN HELMETS AND SPORTS HELMETS EXEMPTION PROVIDED
28 FOR IN PARAGRAPHS FORTY-FOUR, FORTY-FIVE, FORTY-SIX, FORTY-SEVEN AND
29 FORTY-EIGHT OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS
30 CHAPTER, UNLESS SUCH CITY, COUNTY OR SCHOOL DISTRICT ELECTS OTHERWISE;
31 PROVIDED THAT IF SUCH A CITY HAVING A POPULATION OF ONE MILLION OR MORE
32 ENACTS THE RESOLUTION DESCRIBED IN SUBDIVISION (R) OF THIS SECTION OR
33 REPEALS SUCH RESOLUTION, SUCH RESOLUTION OR REPEAL SHALL ALSO BE DEEMED
34 TO AMEND ANY LOCAL LAW, ORDINANCE OR RESOLUTION ENACTED BY SUCH A CITY
35 IMPOSING SUCH TAXES PURSUANT TO THE AUTHORITY OF THIS SUBDIVISION,
36 WHETHER OR NOT SUCH TAXES ARE SUSPENDED AT THE TIME SUCH CITY ENACTS ITS
37 RESOLUTION PURSUANT TO SUBDIVISION (R) OF THIS SECTION OR AT THE TIME OF
38 ANY SUCH REPEAL; PROVIDED, FURTHER, THAT ANY SUCH LOCAL LAW, ORDINANCE
39 OR RESOLUTION AND SECTION ELEVEN HUNDRED SEVEN OF THIS CHAPTER, AS
40 DEEMED TO BE AMENDED IN THE EVENT A CITY OF ONE MILLION OR MORE ENACTS A
41 RESOLUTION PURSUANT TO THE AUTHORITY OF SUBDIVISION (R) OF THIS SECTION,
42 SHALL BE FURTHER AMENDED, AS PROVIDED IN SECTION TWELVE HUNDRED EIGHTEEN
43 OF THIS SUBPART, SO THAT THE BICYCLE HELMETS, MOTORCYCLE HELMETS, SNOW-
44 MOBILE HELMETS, EQUESTRIAN HELMETS AND SPORTS HELMETS EXEMPTION IN ANY
45 SUCH LOCAL LAW, ORDINANCE OR RESOLUTION OR IN SUCH SECTION ELEVEN
46 HUNDRED SEVEN OF THIS CHAPTER IS THE SAME AS THE BICYCLE HELMETS, MOTOR-
47 CYCLE HELMETS, SNOWMOBILE HELMETS, EQUESTRIAN HELMETS AND SPORTS HELMETS
48 EXEMPTION IN PARAGRAPHS FORTY-FOUR, FORTY-FIVE, FORTY-SIX, FORTY-SEVEN
49 AND FORTY-EIGHT OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF
50 THIS CHAPTER.

51 S 4. Subdivision (d) of section 1210 of the tax law, as amended by
52 section 4-a of part Z of chapter 59 of the laws of 2015, is amended to
53 read as follows:

54 (d) A local law, ordinance or resolution imposing any tax pursuant to
55 this section, increasing or decreasing the rate of such tax, repealing
56 or suspending such tax, exempting from such tax the energy sources and

1 services described in paragraph three of subdivision (a) or of subdivi-
2 sion (b) of this section or changing the rate of tax imposed on such
3 energy sources and services or providing for the credit or refund
4 described in clause six of subdivision (a) of section eleven hundred
5 nineteen of this chapter, or electing or repealing the exemption for
6 residential solar equipment and electricity in subdivision (ee) of
7 section eleven hundred fifteen of this article, or the exemption for
8 commercial solar equipment and electricity in subdivision (ii) of
9 section eleven hundred fifteen of this article must go into effect only
10 on one of the following dates: March first, June first, September first
11 or December first; provided, that a local law, ordinance or resolution
12 providing for the exemption described in paragraph thirty of subdivision
13 (a) of section eleven hundred fifteen of this chapter or repealing any
14 such exemption or a local law, ordinance or resolution providing for a
15 refund or credit described in subdivision (d) of section eleven hundred
16 nineteen of this chapter or repealing such provision so provided must go
17 into effect only on March first; PROVIDED, FURTHER, THAT A LOCAL LAW,
18 ORDINANCE OR RESOLUTION PROVIDING FOR THE EXEMPTION DESCRIBED IN PARA-
19 GRAPHS FORTY-FOUR, FORTY-FIVE, FORTY-SIX, FORTY-SEVEN AND FORTY-EIGHT OF
20 SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER OR
21 REPEALING ANY SUCH EXEMPTION SO PROVIDED AND A RESOLUTION ENACTED PURSU-
22 ANT TO THE AUTHORITY OF SUBDIVISION (R) OF THIS SECTION PROVIDED SUCH
23 EXEMPTION OR REPEALING SUCH EXEMPTION SO PROVIDED MAY GO INTO EFFECT
24 IMMEDIATELY. No such local law, ordinance or resolution shall be effec-
25 tive unless a certified copy of such law, ordinance or resolution is
26 mailed by registered or certified mail to the commissioner at the
27 commissioner's office in Albany at least ninety days prior to the date
28 it is to become effective. However, the commissioner may waive and
29 reduce such ninety-day minimum notice requirement to a mailing of such
30 certified copy by registered or certified mail within a period of not
31 less than thirty days prior to such effective date if the commissioner
32 deems such action to be consistent with the commissioner's duties under
33 section twelve hundred fifty of this article and the commissioner acts
34 by resolution. Where the restriction provided for in section twelve
35 hundred twenty-three of this article as to the effective date of a tax
36 and the notice requirement provided for therein are applicable and have
37 not been waived, the restriction and notice requirement in section
38 twelve hundred twenty-three of this article shall also apply.

39 S 5. Section 1210 of the tax law is amended by adding a new subdivi-
40 sion (r) to read as follows:

41 (R) NOTWITHSTANDING ANY OTHER PROVISION OF STATE OR LOCAL LAW, ORDI-
42 NANCE OR RESOLUTION TO THE CONTRARY: (1) ANY CITY HAVING A POPULATION OF
43 ONE MILLION OR MORE IN WHICH THE TAXES IMPOSED BY SECTION ELEVEN HUNDRED
44 SEVEN OF THIS CHAPTER ARE IN EFFECT, ACTING THROUGH ITS LOCAL LEGISLA-
45 TIVE BODY, IS HEREBY AUTHORIZED AND EMPOWERED TO ELECT TO PROVIDE THE
46 EXEMPTION FROM SUCH TAXES FOR THE SAME BICYCLE HELMETS, MOTORCYCLE
47 HELMETS, SNOWMOBILE HELMETS, EQUESTRIAN HELMETS AND SPORTS HELMETS
48 EXEMPT FROM STATE SALES AND COMPENSATING USE TAXES DESCRIBED IN PARA-
49 GRAPHS FORTY-FOUR, FORTY-FIVE, FORTY-SIX, FORTY-SEVEN AND FORTY-EIGHT OF
50 SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER BY
51 ENACTING A RESOLUTION IN THE FORM SET FORTH IN PARAGRAPH TWO OF THIS
52 SUBDIVISION; WHEREUPON, UPON COMPLIANCE WITH THE PROVISIONS OF SUBDIVI-
53 SIONS (D) AND (E) OF THIS SECTION, SUCH ENACTMENT OF SUCH RESOLUTION
54 SHALL BE DEEMED TO BE AN AMENDMENT TO SUCH SECTION ELEVEN HUNDRED SEVEN
55 AND SUCH SECTION ELEVEN HUNDRED SEVEN SHALL BE DEEMED TO INCORPORATE

1 SUCH EXEMPTION AS IF IT HAD BEEN DULY ENACTED BY THE STATE LEGISLATURE
2 AND APPROVED BY THE GOVERNOR.

3 (2) FORM OF RESOLUTION: BE IT ENACTED BY THE (INSERT PROPER TITLE OF
4 LOCAL LEGISLATIVE BODY) AS FOLLOWS:

5 SECTION ONE. RECEIPTS FROM SALES OF AND CONSIDERATION GIVEN OR
6 CONTRACTED TO BE GIVEN FOR PURCHASES OF BICYCLE HELMETS, MOTORCYCLE
7 HELMETS, SNOWMOBILE HELMETS, EQUESTRIAN HELMETS AND SPORTS HELMETS
8 EXEMPT FROM STATE SALES AND COMPENSATING USE TAXES PURSUANT TO PARA-
9 GRAPHS FORTY-FOUR, FORTY-FIVE, FORTY-SIX, FORTY-SEVEN AND FORTY-EIGHT OF
10 SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THE TAX LAW SHALL
11 ALSO BE EXEMPT FROM SALES AND COMPENSATING USE TAXES IMPOSED IN THIS
12 JURISDICTION.

13 SECTION TWO. THIS RESOLUTION SHALL TAKE EFFECT, (INSERT THE DATE) AND
14 SHALL APPLY TO SALES MADE AND USES OCCURRING ON AND AFTER THAT DATE
15 ALTHOUGH MADE OR OCCURRING UNDER A PRIOR CONTRACT.

16 S 6. The commissioner of taxation and finance is hereby authorized to
17 implement the provisions of this act with respect to the elimination of
18 the imposition of sales tax, additional taxes, and supplemental taxes on
19 bicycle helmets, motorcycle helmets, snowmobile helmets, equestrian
20 helmets and sports helmets and all other taxes so addressed by this act.

21 S 7. This act shall take effect on the first day of the sales tax
22 quarterly period, as described in subdivision (b) of section 1136 of the
23 tax law, beginning at least 90 days after the date this act shall have
24 become a law and shall apply in accordance with the applicable transi-
25 tional provisions of sections 1106 and 1217 of the tax law.

26

PART C

27 Section 1. Subdivision (a) of section 1115 of the tax law is amended
28 by adding a new paragraph 50 to read as follows:

29 (50) CHILD RESTRAINT SYSTEMS. FOR PURPOSES OF THIS PARAGRAPH, CHILD
30 RESTRAINT SYSTEMS SHALL MEAN ANY DEVICE, USED IN CONJUNCTION WITH SAFETY
31 BELTS, DESIGNED FOR USE IN A MOTOR VEHICLE TO RESTRAIN, SEAT, OR POSI-
32 TION CHILDREN AND WHICH MEETS THE APPLICABLE FEDERAL MOTOR VEHICLE SAFE-
33 TY STANDARDS SET FORTH IN 49 C.F.R. 571.213.

34 S 2. Subdivision (b) of section 1107 of the tax law is amended by
35 adding a new clause 14 to read as follows:

36 (14) EXCEPT AS OTHERWISE PROVIDED BY LAW, THE EXEMPTION PROVIDED IN
37 PARAGRAPH FIFTY OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF
38 THIS ARTICLE RELATING TO CHILD RESTRAINT SYSTEMS SHALL BE APPLICABLE
39 PURSUANT TO A LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED BY A CITY
40 SUBJECT TO THE PROVISIONS OF THIS SECTION. SUCH CITY IS EMPOWERED TO
41 ADOPT OR REPEAL SUCH A LOCAL LAW, ORDINANCE OR RESOLUTION. SUCH
42 ADOPTION OR REPEAL SHALL ALSO BE DEEMED TO AMEND ANY LOCAL LAW, ORDI-
43 NANCE OR RESOLUTION ENACTED BY SUCH A CITY IMPOSING TAXES PURSUANT TO
44 THE AUTHORITY OF SUBDIVISION (A) OF SECTION TWELVE HUNDRED TEN OF THIS
45 CHAPTER.

46 S 3. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as
47 amended by section 3 of part Z of chapter 59 of the laws of 2015, is
48 amended to read as follows:

49 (1) Either, all of the taxes described in article twenty-eight of this
50 chapter, at the same uniform rate, as to which taxes all provisions of
51 the local laws, ordinances or resolutions imposing such taxes shall be
52 identical, except as to rate and except as otherwise provided, with the
53 corresponding provisions in such article twenty-eight, including the
54 definition and exemption provisions of such article, so far as the

1 provisions of such article twenty-eight can be made applicable to the
2 taxes imposed by such city or county and with such limitations and
3 special provisions as are set forth in this article. The taxes author-
4 ized under this subdivision may not be imposed by a city or county
5 unless the local law, ordinance or resolution imposes such taxes so as
6 to include all portions and all types of receipts, charges or rents,
7 subject to state tax under sections eleven hundred five and eleven
8 hundred ten of this chapter, except as otherwise provided. (i) Any local
9 law, ordinance or resolution enacted by any city of less than one
10 million or by any county or school district, imposing the taxes author-
11 ized by this subdivision, shall, notwithstanding any provision of law to
12 the contrary, exclude from the operation of such local taxes all sales
13 of tangible personal property for use or consumption directly and
14 predominantly in the production of tangible personal property, gas,
15 electricity, refrigeration or steam, for sale, by manufacturing, proc-
16 essing, generating, assembly, refining, mining or extracting; and all
17 sales of tangible personal property for use or consumption predominantly
18 either in the production of tangible personal property, for sale, by
19 farming or in a commercial horse boarding operation, or in both; and,
20 unless such city, county or school district elects otherwise, shall omit
21 the provision for credit or refund contained in clause six of subdivi-
22 sion (a) or subdivision (d) of section eleven hundred nineteen of this
23 chapter. (ii) Any local law, ordinance or resolution enacted by any
24 city, county or school district, imposing the taxes authorized by this
25 subdivision, shall omit the residential solar energy systems equipment
26 and electricity exemption provided for in subdivision (ee), the commer-
27 cial solar energy systems equipment and electricity exemption provided
28 for in subdivision (ii) and the clothing and footwear exemption provided
29 for in paragraph thirty of subdivision (a) of section eleven hundred
30 fifteen of this chapter, unless such city, county or school district
31 elects otherwise as to either such residential solar energy systems
32 equipment and electricity exemption, such commercial solar energy
33 systems equipment and electricity exemption or such clothing and foot-
34 wear exemption. ANY LOCAL LAW, ORDINANCE OR RESOLUTION ENACTED BY ANY
35 CITY, COUNTY OR SCHOOL DISTRICT, IMPOSING THE TAXES AUTHORIZED BY THIS
36 SUBDIVISION, SHALL OMIT THE CHILD RESTRAINT SYSTEMS EXEMPTION PROVIDED
37 FOR IN PARAGRAPH FIFTY OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED
38 FIFTEEN OF THIS CHAPTER, UNLESS SUCH CITY, COUNTY OR SCHOOL DISTRICT
39 ELECTS OTHERWISE; PROVIDED THAT IF SUCH A CITY HAVING A POPULATION OF
40 ONE MILLION OR MORE ENACTS THE RESOLUTION DESCRIBED IN SUBDIVISION (S)
41 OF THIS SECTION OR REPEALS SUCH RESOLUTION, SUCH RESOLUTION OR REPEAL
42 SHALL ALSO BE DEEMED TO AMEND ANY LOCAL LAW, ORDINANCE OR RESOLUTION
43 ENACTED BY SUCH A CITY IMPOSING SUCH TAXES PURSUANT TO THE AUTHORITY OF
44 THIS SUBDIVISION, WHETHER OR NOT SUCH TAXES ARE SUSPENDED AT THE TIME
45 SUCH CITY ENACTS ITS RESOLUTION PURSUANT TO SUBDIVISION (S) OF THIS
46 SECTION OR AT THE TIME OF ANY SUCH REPEAL; PROVIDED, FURTHER, THAT ANY
47 SUCH LOCAL LAW, ORDINANCE OR RESOLUTION AND SECTION ELEVEN HUNDRED SEVEN
48 OF THIS CHAPTER, AS DEEMED TO BE AMENDED IN THE EVENT A CITY OF ONE
49 MILLION OR MORE ENACTS A RESOLUTION PURSUANT TO THE AUTHORITY OF SUBDI-
50 VISION (S) OF THIS SECTION, SHALL BE FURTHER AMENDED, AS PROVIDED IN
51 SECTION TWELVE HUNDRED EIGHTEEN OF THIS SUBPART, SO THAT THE CHILD
52 RESTRAINT SYSTEM EXEMPTION IN ANY SUCH LOCAL LAW, ORDINANCE OR RESOL-
53 UTION OR IN SUCH SECTION ELEVEN HUNDRED SEVEN OF THIS CHAPTER IS THE
54 SAME AS THE CHILD RESTRAINT SYSTEM EXEMPTION IN PARAGRAPH FIFTY OF
55 SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER.

1 S 4. Subdivision (d) of section 1210 of the tax law, as amended by
2 section 4-a of part Z of chapter 59 of the laws of 2015, is amended to
3 read as follows:

4 (d) A local law, ordinance or resolution imposing any tax pursuant to
5 this section, increasing or decreasing the rate of such tax, repealing
6 or suspending such tax, exempting from such tax the energy sources and
7 services described in paragraph three of subdivision (a) or of subdivi-
8 sion (b) of this section or changing the rate of tax imposed on such
9 energy sources and services or providing for the credit or refund
10 described in clause six of subdivision (a) of section eleven hundred
11 nineteen of this chapter, or electing or repealing the exemption for
12 residential solar equipment and electricity in subdivision (ee) of
13 section eleven hundred fifteen of this article, or the exemption for
14 commercial solar equipment and electricity in subdivision (ii) of
15 section eleven hundred fifteen of this article must go into effect only
16 on one of the following dates: March first, June first, September first
17 or December first; provided, that a local law, ordinance or resolution
18 providing for the exemption described in paragraph thirty of subdivision
19 (a) of section eleven hundred fifteen of this chapter or repealing any
20 such exemption or a local law, ordinance or resolution providing for a
21 refund or credit described in subdivision (d) of section eleven hundred
22 nineteen of this chapter or repealing such provision so provided must go
23 into effect only on March first; PROVIDED, FURTHER, THAT A LOCAL LAW,
24 ORDINANCE OR RESOLUTION PROVIDING FOR THE EXEMPTION DESCRIBED IN PARA-
25 GRAPH FIFTY OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS
26 CHAPTER OR REPEALING ANY SUCH EXEMPTION SO PROVIDED AND A RESOLUTION
27 ENACTED PURSUANT TO THE AUTHORITY OF SUBDIVISION (S) OF THIS SECTION
28 PROVIDING SUCH EXEMPTION OR REPEALING SUCH EXEMPTION SO PROVIDED MAY GO
29 INTO EFFECT IMMEDIATELY. No such local law, ordinance or resolution
30 shall be effective unless a certified copy of such law, ordinance or
31 resolution is mailed by registered or certified mail to the commissioner
32 at the commissioner's office in Albany at least ninety days prior to the
33 date it is to become effective. However, the commissioner may waive and
34 reduce such ninety-day minimum notice requirement to a mailing of such
35 certified copy by registered or certified mail within a period of not
36 less than thirty days prior to such effective date if the commissioner
37 deems such action to be consistent with the commissioner's duties under
38 section twelve hundred fifty of this article and the commissioner acts
39 by resolution. Where the restriction provided for in section twelve
40 hundred twenty-three of this article as to the effective date of a tax
41 and the notice requirement provided for therein are applicable and have
42 not been waived, the restriction and notice requirement in section
43 twelve hundred twenty-three of this article shall also apply.

44 S 5. Section 1210 of the tax law is amended by adding a new subdivi-
45 sion (s) to read as follows:

46 (S) NOTWITHSTANDING ANY OTHER PROVISION OF STATE OR LOCAL LAW, ORDI-
47 NANCE OR RESOLUTION TO THE CONTRARY: (1) ANY CITY HAVING A POPULATION OF
48 ONE MILLION OR MORE IN WHICH THE TAXES IMPOSED BY SECTION ELEVEN HUNDRED
49 SEVEN OF THIS CHAPTER ARE IN EFFECT, ACTING THROUGH ITS LOCAL LEGISLA-
50 TIVE BODY, IS HEREBY AUTHORIZED AND EMPOWERED TO ELECT TO PROVIDE THE
51 EXEMPTION FROM SUCH TAXES FOR THE SAME CAR RESTRAINT SYSTEM EXEMPT FROM
52 STATE SALES AND COMPENSATING USE TAXES DESCRIBED IN PARAGRAPH FIFTY OF
53 SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER BY
54 ENACTING A RESOLUTION IN THE FORM SET FORTH IN PARAGRAPH TWO OF THIS
55 SUBDIVISION; WHEREUPON, UPON COMPLIANCE WITH THE PROVISIONS OF SUBDIVI-
56 SIONS (D) AND (E) OF THIS SECTION, SUCH ENACTMENT OF SUCH RESOLUTION

1 SHALL BE DEEMED TO BE AN AMENDMENT TO SUCH SECTION ELEVEN HUNDRED SEVEN
2 AND SUCH SECTION ELEVEN HUNDRED SEVEN SHALL BE DEEMED TO INCORPORATE
3 SUCH EXEMPTION AS IF IT HAD BEEN DULY ENACTED BY THE STATE LEGISLATURE
4 AND APPROVED BY THE GOVERNOR.

5 (2) FORM OF RESOLUTION: BE IT ENACTED BY THE (INSERT PROPER TITLE OF
6 LOCAL LEGISLATIVE BODY) AS FOLLOWS:

7 SECTION ONE. RECEIPTS FROM SALES OF AND CONSIDERATION GIVEN OR
8 CONTRACTED TO BE GIVEN FOR PURCHASES OF CHILD RESTRAINT SYSTEMS EXEMPT
9 FROM STATE SALES AND COMPENSATING USE TAXES PURSUANT TO PARAGRAPH FIFTY
10 OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THE TAX LAW
11 SHALL ALSO BE EXEMPT FROM SALES AND COMPENSATING USE TAXES IMPOSED IN
12 THIS JURISDICTION.

13 SECTION TWO. THIS RESOLUTION SHALL TAKE EFFECT, (INSERT THE DATE) AND
14 SHALL APPLY TO SALES MADE AND USES OCCURRING ON AND AFTER THAT DATE
15 ALTHOUGH MADE OR OCCURRING UNDER A PRIOR CONTRACT.

16 S 6. The commissioner of taxation and finance is hereby authorized to
17 implement the provisions of this act with respect to the elimination of
18 the imposition of sales tax, additional taxes, and supplemental taxes on
19 child restraint systems and all other taxes so addressed by this act.

20 S 7. This act shall take effect on the first day of the sales tax
21 quarterly period, as described in subdivision (b) of section 1136 of the
22 tax law, beginning at least 90 days after the date this act shall have
23 become a law and shall apply in accordance with the applicable transi-
24 tional provisions of sections 1106 and 1217 of the tax law.

25

PART D

26 Section 1. Paragraph 3 of subdivision (a) of section 1115 of the tax
27 law, as amended by chapter 201 of the laws of 1976, is amended to read
28 as follows:

29 (3) Drugs and medicines intended for use, internally or externally, in
30 the cure, mitigation, treatment or prevention of illnesses or diseases
31 in human beings, medical equipment (including component parts thereof)
32 and supplies required for such use or to correct or alleviate physical
33 incapacity, and products consumed by humans for the preservation of
34 health but not including cosmetics [or toilet articles] notwithstanding
35 the presence of medicinal ingredients therein or medical equipment
36 (including component parts thereof) and supplies, other than such drugs
37 and medicines, purchased at retail for use in performing medical and
38 similar services for compensation.

39 S 2. Subdivision (a) of section 1115 of the tax law is amended by
40 adding a new paragraph 51 to read as follows:

41 (51) HYGIENE PRODUCTS AS DETERMINED BY THE COMMISSIONER.

42 S 3. Subdivision (b) of section 1107 of the tax law is amended by
43 adding a new clause 15 to read as follows:

44 (15) EXCEPT AS OTHERWISE PROVIDED BY LAW, THE EXEMPTION PROVIDED IN
45 PARAGRAPH FIFTY-ONE OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN
46 OF THIS ARTICLE RELATING TO HYGIENE PRODUCTS SHALL BE APPLICABLE PURSU-
47 ANT TO A LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED BY A CITY SUBJECT TO
48 THE PROVISIONS OF THIS SECTION. SUCH CITY IS EMPOWERED TO ADOPT OR
49 REPEAL SUCH A LOCAL LAW, ORDINANCE OR RESOLUTION. SUCH ADOPTION OR
50 REPEAL SHALL ALSO BE DEEMED TO AMEND ANY LOCAL LAW, ORDINANCE OR RESOL-
51 UTION ENACTED BY SUCH A CITY IMPOSING TAXES PURSUANT TO THE AUTHORITY OF
52 SUBDIVISION (A) OF SECTION TWELVE HUNDRED TEN OF THIS CHAPTER.

1 S 4. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as
2 amended by section 3 of part Z of chapter 59 of the laws of 2015, is
3 amended to read as follows:

4 (1) Either, all of the taxes described in article twenty-eight of this
5 chapter, at the same uniform rate, as to which taxes all provisions of
6 the local laws, ordinances or resolutions imposing such taxes shall be
7 identical, except as to rate and except as otherwise provided, with the
8 corresponding provisions in such article twenty-eight, including the
9 definition and exemption provisions of such article, so far as the
10 provisions of such article twenty-eight can be made applicable to the
11 taxes imposed by such city or county and with such limitations and
12 special provisions as are set forth in this article. The taxes author-
13 ized under this subdivision may not be imposed by a city or county
14 unless the local law, ordinance or resolution imposes such taxes so as
15 to include all portions and all types of receipts, charges or rents,
16 subject to state tax under sections eleven hundred five and eleven
17 hundred ten of this chapter, except as otherwise provided. (i) Any local
18 law, ordinance or resolution enacted by any city of less than one
19 million or by any county or school district, imposing the taxes author-
20 ized by this subdivision, shall, notwithstanding any provision of law to
21 the contrary, exclude from the operation of such local taxes all sales
22 of tangible personal property for use or consumption directly and
23 predominantly in the production of tangible personal property, gas,
24 electricity, refrigeration or steam, for sale, by manufacturing, proc-
25 essing, generating, assembly, refining, mining or extracting; and all
26 sales of tangible personal property for use or consumption predominantly
27 either in the production of tangible personal property, for sale, by
28 farming or in a commercial horse boarding operation, or in both; and,
29 unless such city, county or school district elects otherwise, shall omit
30 the provision for credit or refund contained in clause six of subdivi-
31 sion (a) or subdivision (d) of section eleven hundred nineteen of this
32 chapter. (ii) Any local law, ordinance or resolution enacted by any
33 city, county or school district, imposing the taxes authorized by this
34 subdivision, shall omit the residential solar energy systems equipment
35 and electricity exemption provided for in subdivision (ee), the commer-
36 cial solar energy systems equipment and electricity exemption provided
37 for in subdivision (ii) and the clothing and footwear exemption provided
38 for in paragraph thirty of subdivision (a) of section eleven hundred
39 fifteen of this chapter, unless such city, county or school district
40 elects otherwise as to either such residential solar energy systems
41 equipment and electricity exemption, such commercial solar energy
42 systems equipment and electricity exemption or such clothing and foot-
43 wear exemption. ANY LOCAL LAW, ORDINANCE OR RESOLUTION ENACTED BY ANY
44 CITY, COUNTY OR SCHOOL DISTRICT, IMPOSING THE TAXES AUTHORIZED BY THIS
45 SUBDIVISION, SHALL OMIT THE HYGIENE PRODUCTS EXEMPTION PROVIDED FOR IN
46 PARAGRAPH FIFTY-ONE OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN
47 OF THIS CHAPTER, UNLESS SUCH CITY, COUNTY OR SCHOOL DISTRICT ELECTS
48 OTHERWISE; PROVIDED THAT IF SUCH A CITY HAVING A POPULATION OF ONE
49 MILLION OR MORE ENACTS THE RESOLUTION DESCRIBED IN SUBDIVISION (T) OF
50 THIS SECTION OR REPEALS SUCH RESOLUTION, SUCH RESOLUTION OR REPEAL SHALL
51 ALSO BE DEEMED TO AMEND ANY LOCAL LAW, ORDINANCE OR RESOLUTION ENACTED
52 BY SUCH A CITY IMPOSING SUCH TAXES PURSUANT TO THE AUTHORITY OF THIS
53 SUBDIVISION, WHETHER OR NOT SUCH TAXES ARE SUSPENDED AT THE TIME SUCH
54 CITY ENACTS ITS RESOLUTION PURSUANT TO SUBDIVISION (T) OF THIS SECTION
55 OR AT THE TIME OF SUCH REPEAL; PROVIDED, FURTHER, THAT ANY SUCH LOCAL
56 LAW, ORDINANCE OR RESOLUTION AND SECTION ELEVEN HUNDRED SEVEN OF THIS

1 CHAPTER, AS DEEMED TO BE AMENDED IN THE EVENT A CITY OF ONE MILLION OR
2 MORE ENACTS A RESOLUTION PURSUANT TO THE AUTHORITY OF SUBDIVISION (T) OF
3 THIS SECTION, SHALL BE FURTHER AMENDED, AS PROVIDED IN SECTION TWELVE
4 HUNDRED EIGHTEEN OF THIS SUBPART, SO THAT THE HYGIENE PRODUCTS EXEMPTION
5 IN ANY SUCH LOCAL LAW, ORDINANCE OR RESOLUTION OR IN SUCH SECTION ELEVEN
6 HUNDRED SEVEN OF THIS CHAPTER IS THE SAME AS THE HYGIENE PRODUCTS
7 EXEMPTION IN PARAGRAPH FIFTY-ONE OF SUBDIVISION (A) OF SECTION ELEVEN
8 HUNDRED FIFTEEN OF THIS CHAPTER.

9 S 5. Subdivision (d) of section 1210 of the tax law, as amended by
10 section 4-a of part Z of chapter 59 of the laws of 2015, is amended to
11 read as follows:

12 (d) A local law, ordinance or resolution imposing any tax pursuant to
13 this section, increasing or decreasing the rate of such tax, repealing
14 or suspending such tax, exempting from such tax the energy sources and
15 services described in paragraph three of subdivision (a) or of subdivi-
16 sion (b) of this section or changing the rate of tax imposed on such
17 energy sources and services or providing for the credit or refund
18 described in clause six of subdivision (a) of section eleven hundred
19 nineteen of this chapter, or electing or repealing the exemption for
20 residential solar equipment and electricity in subdivision (ee) of
21 section eleven hundred fifteen of this article, or the exemption for
22 commercial solar equipment and electricity in subdivision (ii) of
23 section eleven hundred fifteen of this article must go into effect only
24 on one of the following dates: March first, June first, September first
25 or December first; provided, that a local law, ordinance or resolution
26 providing for the exemption described in paragraph thirty of subdivision
27 (a) of section eleven hundred fifteen of this chapter or repealing any
28 such exemption or a local law, ordinance or resolution providing for a
29 refund or credit described in subdivision (d) of section eleven hundred
30 nineteen of this chapter or repealing such provision so provided must go
31 into effect only on March first ; PROVIDED, FURTHER, THAT A LOCAL LAW,
32 ORDINANCE OR RESOLUTION PROVIDING FOR THE EXEMPTION DESCRIBED IN PARA-
33 GRAPH FIFTY-ONE OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF
34 THIS CHAPTER OR REPEALING ANY SUCH EXEMPTION SO PROVIDED AND A RESOL-
35 UTION ENACTED PURSUANT TO THE AUTHORITY OF SUBDIVISION (T) OF THIS
36 SECTION PROVIDING SUCH EXEMPTION OR REPEALING SUCH EXEMPTION SO PROVIDED
37 MAY GO INTO EFFECT IMMEDIATELY. No such local law, ordinance or resol-
38 ution shall be effective unless a certified copy of such law, ordinance
39 or resolution is mailed by registered or certified mail to the commis-
40 sioner at the commissioner's office in Albany at least ninety days prior
41 to the date it is to become effective. However, the commissioner may
42 waive and reduce such ninety-day minimum notice requirement to a mailing
43 of such certified copy by registered or certified mail within a period
44 of not less than thirty days prior to such effective date if the commis-
45 sioner deems such action to be consistent with the commissioner's duties
46 under section twelve hundred fifty of this article and the commissioner
47 acts by resolution. Where the restriction provided for in section twelve
48 hundred twenty-three of this article as to the effective date of a tax
49 and the notice requirement provided for therein are applicable and have
50 not been waived, the restriction and notice requirement in section
51 twelve hundred twenty-three of this article shall also apply.

52 S 6. Section 1210 of the tax law is amended by adding a new subdivi-
53 sion (t) to read as follows:

54 (T) NOTWITHSTANDING ANY OTHER PROVISION OF STATE OR LOCAL LAW, ORDI-
55 NANCE OR RESOLUTION TO THE CONTRARY: (1) ANY CITY HAVING A POPULATION OF
56 ONE MILLION OR MORE IN WHICH THE TAXES IMPOSED BY SECTION ELEVEN HUNDRED

1 SEVEN OF THIS CHAPTER ARE IN EFFECT, ACTING THROUGH ITS LOCAL LEGISLA-
2 TIVE BODY, IS HEREBY AUTHORIZED AND EMPOWERED TO ELECT TO PROVIDE THE
3 EXEMPTION FROM SUCH TAXES FOR THE SAME HYGIENE PRODUCTS EXEMPT FROM
4 STATE SALES AND COMPENSATING USE TAXES DESCRIBED IN PARAGRAPH FIFTY-ONE
5 OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER BY
6 ENACTING A RESOLUTION IN THE FORM SET FORTH IN PARAGRAPH TWO OF THIS
7 SUBDIVISION; WHEREUPON, UPON COMPLIANCE WITH THE PROVISIONS OF SUBDIVI-
8 SIONS (D) AND (E) OF THIS SECTION, SUCH ENACTMENT OF SUCH RESOLUTION
9 SHALL BE DEEMED TO BE AN AMENDMENT TO SUCH SECTION ELEVEN HUNDRED SEVEN
10 AND SUCH SECTION ELEVEN HUNDRED SEVEN SHALL BE DEEMED TO INCORPORATE
11 SUCH EXEMPTION AS IF IT HAD BEEN DULY ENACTED BY THE STATE LEGISLATURE
12 AND APPROVED BY THE GOVERNOR.

13 (2) FORM OF RESOLUTION: BE IT ENACTED BY THE (INSERT PROPER TITLE OF
14 LOCAL LEGISLATIVE BODY) AS FOLLOWS:

15 SECTION ONE. RECEIPTS FROM SALES OF AND CONSIDERATION GIVEN OR
16 CONTRACTED TO BE GIVEN FOR PURCHASES OF HYGIENE PRODUCTS EXEMPT FROM
17 STATE SALES AND COMPENSATING USE TAXES PURSUANT TO PARAGRAPH FIFTY-ONE
18 OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THE TAX LAW
19 SHALL ALSO BE EXEMPT FROM SALES AND COMPENSATING USE TAXES IMPOSED IN
20 THIS JURISDICTION.

21 SECTION TWO. THIS RESOLUTION SHALL TAKE EFFECT, (INSERT THE DATE) AND
22 SHALL APPLY TO SALES MADE AND USES OCCURRING ON AND AFTER THAT DATE
23 ALTHOUGH MADE OR OCCURRING UNDER A PRIOR CONTRACT.

24 S 7. The commissioner of taxation and finance is hereby authorized to
25 implement the provisions of this act with respect to the elimination of
26 the imposition of sales tax, additional taxes, and supplemental taxes on
27 hygiene products and all other taxes so addressed by this act.

28 S 8. This act shall take effect on the first day of the sales tax
29 quarterly period, as described in subdivision (b) of section 1136 of the
30 tax law, beginning at least 90 days after the date this act shall have
31 become a law and shall apply in accordance with the applicable transi-
32 tional provisions of sections 1106 and 1217 of the tax law.

33

PART E

34 Section 1. Subdivision (a) of section 1115 of the tax law is amended
35 by adding a new paragraph 52 to read as follows:

36 (52) HOUSEHOLD CLEANING PRODUCTS AS DETERMINED BY THE COMMISSIONER.

37 S 2. Subdivision (b) of section 1107 of the tax law is amended by
38 adding a new clause 16 to read as follows:

39 (16) EXCEPT AS OTHERWISE PROVIDED BY LAW, THE EXEMPTION PROVIDED IN
40 PARAGRAPH FIFTY-TWO OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN
41 OF THIS ARTICLE RELATING TO HOUSEHOLD CLEANING PRODUCTS SHALL BE APPLI-
42 CABLE PURSUANT TO A LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED BY A CITY
43 SUBJECT TO THE PROVISIONS OF THIS SECTION. SUCH CITY IS EMPOWERED TO
44 ADOPT OR REPEAL SUCH A LOCAL LAW, ORDINANCE OR RESOLUTION. SUCH ADOPTION
45 OR REPEAL SHALL ALSO BE DEEMED TO AMEND ANY LOCAL LAW, ORDINANCE OR
46 RESOLUTION ENACTED BY SUCH A CITY IMPOSING TAXES PURSUANT TO THE AUTHOR-
47 ITY OF SUBDIVISION (A) OF SECTION TWELVE HUNDRED TEN OF THIS CHAPTER.

48 S 3. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as
49 amended by section 3 of part Z of chapter 59 of the laws of 2015, is
50 amended to read as follows:

51 (1) Either, all of the taxes described in article twenty-eight of this
52 chapter, at the same uniform rate, as to which taxes all provisions of
53 the local laws, ordinances or resolutions imposing such taxes shall be
54 identical, except as to rate and except as otherwise provided, with the

1 corresponding provisions in such article twenty-eight, including the
2 definition and exemption provisions of such article, so far as the
3 provisions of such article twenty-eight can be made applicable to the
4 taxes imposed by such city or county and with such limitations and
5 special provisions as are set forth in this article. The taxes author-
6 ized under this subdivision may not be imposed by a city or county
7 unless the local law, ordinance or resolution imposes such taxes so as
8 to include all portions and all types of receipts, charges or rents,
9 subject to state tax under sections eleven hundred five and eleven
10 hundred ten of this chapter, except as otherwise provided. (i) Any local
11 law, ordinance or resolution enacted by any city of less than one
12 million or by any county or school district, imposing the taxes author-
13 ized by this subdivision, shall, notwithstanding any provision of law to
14 the contrary, exclude from the operation of such local taxes all sales
15 of tangible personal property for use or consumption directly and
16 predominantly in the production of tangible personal property, gas,
17 electricity, refrigeration or steam, for sale, by manufacturing, proc-
18 essing, generating, assembly, refining, mining or extracting; and all
19 sales of tangible personal property for use or consumption predominantly
20 either in the production of tangible personal property, for sale, by
21 farming or in a commercial horse boarding operation, or in both; and,
22 unless such city, county or school district elects otherwise, shall omit
23 the provision for credit or refund contained in clause six of subdivi-
24 sion (a) or subdivision (d) of section eleven hundred nineteen of this
25 chapter. (ii) Any local law, ordinance or resolution enacted by any
26 city, county or school district, imposing the taxes authorized by this
27 subdivision, shall omit the residential solar energy systems equipment
28 and electricity exemption provided for in subdivision (ee), the commer-
29 cial solar energy systems equipment and electricity exemption provided
30 for in subdivision (ii) and the clothing and footwear exemption provided
31 for in paragraph thirty of subdivision (a) of section eleven hundred
32 fifteen of this chapter, unless such city, county or school district
33 elects otherwise as to either such residential solar energy systems
34 equipment and electricity exemption, such commercial solar energy
35 systems equipment and electricity exemption or such clothing and foot-
36 wear exemption. ANY LOCAL LAW, ORDINANCE OR RESOLUTION ENACTED BY ANY
37 CITY, COUNTY OR SCHOOL DISTRICT, IMPOSING THE TAXES AUTHORIZED BY THIS
38 SUBDIVISION, SHALL OMIT THE HOUSEHOLD CLEANING PRODUCTS EXEMPTION
39 PROVIDED FOR IN PARAGRAPH FIFTY-TWO OF SUBDIVISION (A) OF SECTION ELEVEN
40 HUNDRED FIFTEEN OF THIS CHAPTER, UNLESS SUCH CITY, COUNTY OR SCHOOL
41 DISTRICT ELECTS OTHERWISE; PROVIDED THAT IF SUCH A CITY HAVING A POPU-
42 LATION OF ONE MILLION OR MORE ENACTS THE RESOLUTION DESCRIBED IN SUBDI-
43 VISION (T) OF THIS SECTION OR REPEALS SUCH RESOLUTION, SUCH RESOLUTION
44 OR REPEAL SHALL ALSO BE DEEMED TO AMEND ANY LOCAL LAW, ORDINANCE OR
45 RESOLUTION ENACTED BY SUCH A CITY IMPOSING SUCH TAXES PURSUANT TO THE
46 AUTHORITY OF THIS SUBDIVISION, WHETHER OR NOT SUCH TAXES ARE SUSPENDED
47 AT THE TIME SUCH CITY ENACTS ITS RESOLUTION PURSUANT TO SUBDIVISION (T)
48 OF THIS SECTION OR AT THE TIME OF SUCH REPEAL; PROVIDED, FURTHER, THAT
49 ANY SUCH LOCAL LAW, ORDINANCE OR RESOLUTION AND SECTION ELEVEN HUNDRED
50 SEVEN OF THIS CHAPTER, AS DEEMED TO BE AMENDED IN THE EVENT A CITY OF
51 ONE MILLION OR MORE ENACTS A RESOLUTION PURSUANT TO THE AUTHORITY OF
52 SUBDIVISION (T) OF THIS SECTION, SHALL BE FURTHER AMENDED, AS PROVIDED
53 IN SECTION TWELVE HUNDRED EIGHTEEN OF THIS SUBPART, SO THAT THE HOUSE-
54 HOLD CLEANING PRODUCTS EXEMPTION IN ANY SUCH LOCAL LAW, ORDINANCE OR
55 RESOLUTION OR IN SUCH SECTION ELEVEN HUNDRED SEVEN OF THIS CHAPTER IS
56 THE SAME AS THE HOUSEHOLD CLEANING PRODUCTS EXEMPTION IN PARAGRAPH

1 FIFTY-TWO OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS
2 CHAPTER.

3 S 4. Subdivision (d) of section 1210 of the tax law, as amended by
4 section 4-a of part Z of chapter 59 of the laws of 2015, is amended to
5 read as follows:

6 (d) A local law, ordinance or resolution imposing any tax pursuant to
7 this section, increasing or decreasing the rate of such tax, repealing
8 or suspending such tax, exempting from such tax the energy sources and
9 services described in paragraph three of subdivision (a) or of subdivi-
10 sion (b) of this section or changing the rate of tax imposed on such
11 energy sources and services or providing for the credit or refund
12 described in clause six of subdivision (a) of section eleven hundred
13 nineteen of this chapter, or electing or repealing the exemption for
14 residential solar equipment and electricity in subdivision (ee) of
15 section eleven hundred fifteen of this article, or the exemption for
16 commercial solar equipment and electricity in subdivision (ii) of
17 section eleven hundred fifteen of this article must go into effect only
18 on one of the following dates: March first, June first, September first
19 or December first; provided, that a local law, ordinance or resolution
20 providing for the exemption described in paragraph thirty of subdivision
21 (a) of section eleven hundred fifteen of this chapter or repealing any
22 such exemption or a local law, ordinance or resolution providing for a
23 refund or credit described in subdivision (d) of section eleven hundred
24 nineteen of this chapter or repealing such provision so provided must go
25 into effect only on March first; PROVIDED, FURTHER, THAT A LOCAL LAW,
26 ORDINANCE OR RESOLUTION PROVIDING FOR THE EXEMPTION DESCRIBED IN PARA-
27 GRAPH FIFTY-TWO OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF
28 THIS CHAPTER OR REPEALING ANY SUCH EXEMPTION SO PROVIDED AND A RESOL-
29 UTION ENACTED PURSUANT TO THE AUTHORITY OF SUBDIVISION (U) OF THIS
30 SECTION PROVIDING SUCH EXEMPTION OR REPEALING SUCH EXEMPTION SO PROVIDED
31 MAY GO INTO EFFECT IMMEDIATELY. No such local law, ordinance or resol-
32 ution shall be effective unless a certified copy of such law, ordinance
33 or resolution is mailed by registered or certified mail to the commis-
34 sioner at the commissioner's office in Albany at least ninety days prior
35 to the date it is to become effective. However, the commissioner may
36 waive and reduce such ninety-day minimum notice requirement to a mailing
37 of such certified copy by registered or certified mail within a period
38 of not less than thirty days prior to such effective date if the commis-
39 sioner deems such action to be consistent with the commissioner's duties
40 under section twelve hundred fifty of this article and the commissioner
41 acts by resolution. Where the restriction provided for in section twelve
42 hundred twenty-three of this article as to the effective date of a tax
43 and the notice requirement provided for therein are applicable and have
44 not been waived, the restriction and notice requirement in section
45 twelve hundred twenty-three of this article shall also apply.

46 S 5. Section 1210 of the tax law is amended by adding a new subdivi-
47 sion (u) to read as follows:

48 (U) NOTWITHSTANDING ANY OTHER PROVISION OF STATE OR LOCAL LAW, ORDI-
49 NANCE OR RESOLUTION TO THE CONTRARY: (1) ANY CITY HAVING A POPULATION OF
50 ONE MILLION OR MORE IN WHICH THE TAXES IMPOSED BY SECTION ELEVEN HUNDRED
51 SEVEN OF THIS CHAPTER ARE IN EFFECT, ACTING THROUGH ITS LOCAL LEGISLA-
52 TIVE BODY, IS HEREBY AUTHORIZED AND EMPOWERED TO ELECT TO PROVIDE THE
53 EXEMPTION FROM SUCH TAXES FOR THE SAME HOUSEHOLD CLEANING PRODUCTS
54 EXEMPT FROM STATE SALES AND COMPENSATING USE TAXES DESCRIBED IN PARA-
55 GRAPH FIFTY-TWO OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF
56 THIS CHAPTER BY ENACTING A RESOLUTION IN THE FORM SET FORTH IN PARAGRAPH

1 TWO OF THIS SUBDIVISION; WHEREUPON, UPON COMPLIANCE WITH THE PROVISIONS
2 OF SUBDIVISIONS (D) AND (E) OF THIS SECTION, SUCH ENACTMENT OF SUCH
3 RESOLUTION SHALL BE DEEMED TO BE AN AMENDMENT TO SUCH SECTION ELEVEN
4 HUNDRED SEVEN AND SUCH SECTION ELEVEN HUNDRED SEVEN SHALL BE DEEMED TO
5 INCORPORATE SUCH EXEMPTION AS IF IT HAD BEEN DULY ENACTED BY THE STATE
6 LEGISLATURE AND APPROVED BY THE GOVERNOR.

7 (2) FORM OF RESOLUTION: BE IT ENACTED BY THE (INSERT PROPER TITLE OF
8 LOCAL LEGISLATIVE BODY) AS FOLLOWS:

9 SECTION ONE. RECEIPTS FROM SALES OF AND CONSIDERATION GIVEN OR
10 CONTRACTED TO BE GIVEN FOR PURCHASES OF HOUSEHOLD CLEANING PRODUCTS
11 EXEMPT FROM STATE SALES AND COMPENSATING USE TAXES PURSUANT TO PARAGRAPH
12 FIFTY-TWO OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THE
13 TAX LAW SHALL ALSO BE EXEMPT FROM SALES AND COMPENSATING USE TAXES
14 IMPOSED IN THIS JURISDICTION.

15 SECTION TWO. THIS RESOLUTION SHALL TAKE EFFECT, (INSERT THE DATE) AND
16 SHALL APPLY TO SALES MADE AND USES OCCURRING ON AND AFTER THAT DATE
17 ALTHOUGH MADE OR OCCURRING UNDER A PRIOR CONTRACT.

18 S 6. The commissioner of taxation and finance is hereby authorized to
19 implement the provisions of this act with respect to the elimination of
20 the imposition of sales tax, additional taxes, and supplemental taxes on
21 household cleaning products and all other taxes so addressed by this
22 act.

23 S 7. This act shall take effect on the first day of the sales tax
24 quarterly period, as described in subdivision (b) of section 1136 of the
25 tax law, beginning at least 90 days after the date this act shall have
26 become a law and shall apply in accordance with the applicable transi-
27 tional provisions of sections 1106 and 1217 of the tax law.

28 PART F

29 Section 1. Subdivision (a) of section 1115 of the tax law is amended
30 by adding a new paragraph (1-a) to read as follows:

31 (1-A) FOOD WHICH IS SOLD HEATED OR PREPARED, INCLUDING FOOD SOLD AT
32 GROCERY STORES, BUT NOT INCLUDING FOOD SOLD AT RESTAURANTS, DINERS,
33 TAVERNS, AND FOOD COURTS AT A MALL AND FOOD THAT IS CATERED, AS DETER-
34 MINED BY THE COMMISSIONER.

35 S 2. Subdivision (b) of section 1107 of the tax law is amended by
36 adding a new clause 17 to read as follows:

37 (17) EXCEPT AS OTHERWISE PROVIDED BY LAW, THE EXEMPTION PROVIDED IN
38 PARAGRAPH (1-A) OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF
39 THIS ARTICLE RELATING TO HEATED OR PREPARED FOODS SHALL BE APPLICABLE
40 PURSUANT TO A LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED BY A CITY
41 SUBJECT TO THE PROVISIONS OF THIS SECTION. SUCH CITY IS EMPOWERED TO
42 ADOPT OR REPEAL SUCH A LOCAL LAW, ORDINANCE OR RESOLUTION. SUCH ADOPTION
43 OR REPEAL SHALL ALSO BE DEEMED TO AMEND ANY LOCAL LAW, ORDINANCE OR
44 RESOLUTION ENACTED BY SUCH A CITY IMPOSING TAXES PURSUANT TO THE AUTHOR-
45 ITY OF SUBDIVISION (A) OF SECTION TWELVE HUNDRED TEN OF THIS CHAPTER.

46 S 3. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as
47 amended by section 3 of part Z of chapter 59 of the laws of 2015, is
48 amended to read as follows:

49 (1) Either, all of the taxes described in article twenty-eight of this
50 chapter, at the same uniform rate, as to which taxes all provisions of
51 the local laws, ordinances or resolutions imposing such taxes shall be
52 identical, except as to rate and except as otherwise provided, with the
53 corresponding provisions in such article twenty-eight, including the
54 definition and exemption provisions of such article, so far as the

1 provisions of such article twenty-eight can be made applicable to the
2 taxes imposed by such city or county and with such limitations and
3 special provisions as are set forth in this article. The taxes author-
4 ized under this subdivision may not be imposed by a city or county
5 unless the local law, ordinance or resolution imposes such taxes so as
6 to include all portions and all types of receipts, charges or rents,
7 subject to state tax under sections eleven hundred five and eleven
8 hundred ten of this chapter, except as otherwise provided. (i) Any local
9 law, ordinance or resolution enacted by any city of less than one
10 million or by any county or school district, imposing the taxes author-
11 ized by this subdivision, shall, notwithstanding any provision of law to
12 the contrary, exclude from the operation of such local taxes all sales
13 of tangible personal property for use or consumption directly and
14 predominantly in the production of tangible personal property, gas,
15 electricity, refrigeration or steam, for sale, by manufacturing, proc-
16 essing, generating, assembly, refining, mining or extracting; and all
17 sales of tangible personal property for use or consumption predominantly
18 either in the production of tangible personal property, for sale, by
19 farming or in a commercial horse boarding operation, or in both; and,
20 unless such city, county or school district elects otherwise, shall omit
21 the provision for credit or refund contained in clause six of subdivi-
22 sion (a) or subdivision (d) of section eleven hundred nineteen of this
23 chapter. (ii) Any local law, ordinance or resolution enacted by any
24 city, county or school district, imposing the taxes authorized by this
25 subdivision, shall omit the residential solar energy systems equipment
26 and electricity exemption provided for in subdivision (ee), the commer-
27 cial solar energy systems equipment and electricity exemption provided
28 for in subdivision (ii) and the clothing and footwear exemption provided
29 for in paragraph thirty of subdivision (a) of section eleven hundred
30 fifteen of this chapter, unless such city, county or school district
31 elects otherwise as to either such residential solar energy systems
32 equipment and electricity exemption, such commercial solar energy
33 systems equipment and electricity exemption or such clothing and foot-
34 wear exemption. ANY LOCAL LAW, ORDINANCE OR RESOLUTION ENACTED BY ANY
35 CITY, COUNTY OR SCHOOL DISTRICT, IMPOSING THE TAXES AUTHORIZED BY THIS
36 SUBDIVISION, SHALL OMIT THE HOT OR PREPARED FOOD ITEMS EXEMPTION
37 PROVIDED FOR IN PARAGRAPH (1-A) OF SUBDIVISION (A) OF SECTION ELEVEN
38 HUNDRED FIFTEEN OF THIS CHAPTER, UNLESS SUCH CITY, COUNTY OR SCHOOL
39 DISTRICT ELECTS OTHERWISE; PROVIDED THAT IF SUCH A CITY HAVING A POPU-
40 LATION OF ONE MILLION OR MORE ENACTS THE RESOLUTION DESCRIBED IN SUBDI-
41 VISION (V) OF THIS SECTION OR REPEALS SUCH RESOLUTION, SUCH RESOLUTION
42 OR REPEAL SHALL ALSO BE DEEMED TO AMEND ANY LOCAL LAW, ORDINANCE OR
43 RESOLUTION ENACTED BY SUCH A CITY IMPOSING SUCH TAXES PURSUANT TO THE
44 AUTHORITY OF THIS SUBDIVISION, WHETHER OR NOT SUCH TAXES ARE SUSPENDED
45 AT THE TIME SUCH CITY ENACTS ITS RESOLUTION PURSUANT TO SUBDIVISION (V)
46 OF THIS SECTION OR AT THE TIME OF SUCH REPEAL; PROVIDED, FURTHER, THAT
47 ANY SUCH LOCAL LAW, ORDINANCE OR RESOLUTION AND SECTION ELEVEN HUNDRED
48 SEVEN OF THIS CHAPTER, AS DEEMED TO BE AMENDED IN THE EVENT A CITY OF
49 ONE MILLION OR MORE ENACTS A RESOLUTION PURSUANT TO THE AUTHORITY OF
50 SUBDIVISION (V) OF THIS SECTION, SHALL BE FURTHER AMENDED, AS PROVIDED
51 IN SECTION TWELVE HUNDRED EIGHTEEN OF THIS SUBPART, SO THAT THE HOT OR
52 PREPARED FOOD ITEMS EXEMPTION IN ANY SUCH LOCAL LAW, ORDINANCE OR RESOL-
53 UTION OR IN SUCH SECTION ELEVEN HUNDRED SEVEN OF THIS CHAPTER IS THE
54 SAME AS THE HOT OR PREPARED FOOD ITEMS EXEMPTION IN PARAGRAPH (1-A) OF
55 SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER.

1 S 4. Subdivision (d) of section 1210 of the tax law, as amended by
2 section 4-a of part Z of chapter 59 of the laws of 2015, is amended to
3 read as follows:

4 (d) A local law, ordinance or resolution imposing any tax pursuant to
5 this section, increasing or decreasing the rate of such tax, repealing
6 or suspending such tax, exempting from such tax the energy sources and
7 services described in paragraph three of subdivision (a) or of subdivi-
8 sion (b) of this section or changing the rate of tax imposed on such
9 energy sources and services or providing for the credit or refund
10 described in clause six of subdivision (a) of section eleven hundred
11 nineteen of this chapter, or electing or repealing the exemption for
12 residential solar equipment and electricity in subdivision (ee) of
13 section eleven hundred fifteen of this article, or the exemption for
14 commercial solar equipment and electricity in subdivision (ii) of
15 section eleven hundred fifteen of this article must go into effect only
16 on one of the following dates: March first, June first, September first
17 or December first; provided, that a local law, ordinance or resolution
18 providing for the exemption described in paragraph thirty of subdivision
19 (a) of section eleven hundred fifteen of this chapter or repealing any
20 such exemption or a local law, ordinance or resolution providing for a
21 refund or credit described in subdivision (d) of section eleven hundred
22 nineteen of this chapter or repealing such provision so provided must go
23 into effect only on March first; PROVIDED, FURTHER, THAT A LOCAL LAW,
24 ORDINANCE OR RESOLUTION PROVIDING FOR THE EXEMPTION DESCRIBED IN PARA-
25 GRAPH (1-A) OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS
26 CHAPTER OR REPEALING ANY SUCH EXEMPTION SO PROVIDED AND A RESOLUTION
27 ENACTED PURSUANT TO THE AUTHORITY OF SUBDIVISION (V) OF THIS SECTION
28 PROVIDING SUCH EXEMPTION OR REPEALING SUCH EXEMPTION SO PROVIDED MAY GO
29 INTO EFFECT IMMEDIATELY. No such local law, ordinance or resolution
30 shall be effective unless a certified copy of such law, ordinance or
31 resolution is mailed by registered or certified mail to the commissioner
32 at the commissioner's office in Albany at least ninety days prior to the
33 date it is to become effective. However, the commissioner may waive and
34 reduce such ninety-day minimum notice requirement to a mailing of such
35 certified copy by registered or certified mail within a period of not
36 less than thirty days prior to such effective date if the commissioner
37 deems such action to be consistent with the commissioner's duties under
38 section twelve hundred fifty of this article and the commissioner acts
39 by resolution. Where the restriction provided for in section twelve
40 hundred twenty-three of this article as to the effective date of a tax
41 and the notice requirement provided for therein are applicable and have
42 not been waived, the restriction and notice requirement in section
43 twelve hundred twenty-three of this article shall also apply.

44 S 5. Section 1210 of the tax law is amended by adding a new subdivi-
45 sion (v) to read as follows:

46 (V) NOTWITHSTANDING ANY OTHER PROVISION OF STATE OR LOCAL LAW, ORDI-
47 NANCE OR RESOLUTION TO THE CONTRARY: (1) ANY CITY HAVING A POPULATION OF
48 ONE MILLION OR MORE IN WHICH THE TAXES IMPOSED BY SECTION ELEVEN HUNDRED
49 SEVEN OF THIS CHAPTER ARE IN EFFECT, ACTING THROUGH ITS LOCAL LEGISLA-
50 TIVE BODY, IS HEREBY AUTHORIZED AND EMPOWERED TO ELECT TO PROVIDE THE
51 EXEMPTION FROM SUCH TAXES FOR THE SAME HOT OR PREPARED FOOD ITEMS EXEMPT
52 FROM STATE SALES AND COMPENSATING USE TAXES DESCRIBED IN PARAGRAPH (1-A)
53 OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER BY
54 ENACTING A RESOLUTION IN THE FORM SET FORTH IN PARAGRAPH TWO OF THIS
55 SUBDIVISION; WHEREUPON, UPON COMPLIANCE WITH THE PROVISIONS OF SUBDIVI-
56 SIONS (D) AND (E) OF THIS SECTION, SUCH ENACTMENT OF SUCH RESOLUTION

1 SHALL BE DEEMED TO BE AN AMENDMENT TO SUCH SECTION ELEVEN HUNDRED SEVEN
2 AND SUCH SECTION ELEVEN HUNDRED SEVEN SHALL BE DEEMED TO INCORPORATE
3 SUCH EXEMPTION AS IF IT HAD BEEN DULY ENACTED BY THE STATE LEGISLATURE
4 AND APPROVED BY THE GOVERNOR.

5 (2) FORM OF RESOLUTION: BE IT ENACTED BY THE (INSERT PROPER TITLE OF
6 LOCAL LEGISLATIVE BODY) AS FOLLOWS:

7 SECTION ONE. RECEIPTS FROM SALES OF AND CONSIDERATION GIVEN OR
8 CONTRACTED TO BE GIVEN FOR PURCHASES OF HOT OR PREPARED FOOD ITEMS
9 EXEMPT FROM STATE SALES AND COMPENSATING USE TAXES PURSUANT TO PARAGRAPH
10 (1-A) OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAP-
11 TER SHALL ALSO BE EXEMPT FROM SALES AND COMPENSATING USE TAXES IMPOSED
12 IN THIS JURISDICTION.

13 SECTION TWO. THIS RESOLUTION SHALL TAKE EFFECT, (INSERT THE DATE) AND
14 SHALL APPLY TO SALES MADE AND USES OCCURRING ON AND AFTER THAT DATE
15 ALTHOUGH MADE OR OCCURRING UNDER A PRIOR CONTRACT.

16 S 7. The commissioner of taxation and finance is hereby authorized to
17 implement the provisions of this act with respect to the elimination of
18 the imposition of sales tax, additional taxes, and supplemental taxes on
19 hot and prepared food items and all other taxes so addressed by this
20 act.

21 S 8. This act shall take effect on the first day of the sales tax
22 quarterly period, as described in subdivision (b) of section 1136 of the
23 tax law, beginning at least 90 days after the date this act shall have
24 become a law and shall apply in accordance with the applicable transi-
25 tional provisions of sections 1106 and 1217 of the tax law.

26 S 2. Severability. If any clause, sentence, paragraph, section or part
27 of this act shall be adjudged by any court of competent jurisdiction to
28 be invalid and after exhaustion of all further judicial review, the
29 judgment shall not affect, impair, or invalidate the remainder thereof,
30 but shall be confined in its operation to the clause, sentence, para-
31 graph, section or part of this act directly involved in the controversy
32 in which the judgment shall have been rendered.

33 S 3. This act shall take effect immediately provided, however, that
34 the applicable effective date of Parts A through F of this act shall be
35 as specifically set forth in the last section of such Parts.