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

590

2015-2016 Regular Sessions

I N A S S E M B L Y

(PREFILED)

January 7, 2015

Introduced by M. of A. ROSENTHAL, CLARK, MONTESANO, SCHIMMINGER -- Multi-Sponsored by -- M. of A. GLICK, MAGEE, PERRY -- 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 fire extinguishers, smoke alarms, heat sensors and carbon monoxide detectors for residential use from sales and use taxes

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

Section 1. Subdivision (a) of section 1115 of the tax law is amended by adding a new paragraph 44 to read as follows:

(44) FIRE EXTINGUISHERS, SMOKE ALARMS, HEAT SENSORS AND CARBON MONOXIDE DETECTORS FOR RESIDENTIAL USE ONLY.

S 2. This act shall take effect on the first day of the sales tax quarterly period, as described in subdivision (b) of section 1136 of the tax law, next commencing at least 90 days after this act shall have become a law and shall apply in accordance with the applicable transitional provisions of sections 1106 and 1217 of the tax law.

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

LBD04070-01-5