

8061

2015-2016 Regular Sessions

I N   A S S E M B L Y

June 5, 2015

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

AN ACT to amend the tax law, in relation to enacting the "New York state sportsmen's weekend act" and creating a limited exemption of the sale of certain firearms, ammunition, archery equipment and hunting supplies from state sales and compensating use taxes and granting municipalities the option to grant such limited exemption

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

1     Section 1. This act shall be known and may be cited as the "New York  
2     state sportsmen's weekend act".  
3     S 2. Subdivision (a) of section 1115 of the tax law is amended by  
4     adding a new paragraph 44 to read as follows:  
5     (44) FIREARMS, AMMUNITION, ARCHERY EQUIPMENT AND HUNTING SUPPLIES  
6     DURING THE THREE-DAY PERIOD EACH YEAR COMMENCING ON THE THIRD FRIDAY OF  
7     AUGUST, AND ENDING ON THE FOLLOWING MONDAY. FOR PURPOSES OF THIS PARA-  
8     GRAPH FIREARMS SHALL MEAN ANY PISTOL, REVOLVER, RIFLE OR SHOTGUN USED  
9     FOR THE PREDOMINANT USE OF HUNTING, AS DETERMINED BY THE COMMISSIONER OF  
10    THE DEPARTMENT OF ENVIRONMENTAL CONSERVATION. AMMUNITION, ARCHERY  
11    EQUIPMENT AND HUNTING SUPPLIES SHALL MEAN ANY CROSSBOWS, LONG BOWS AND  
12    THEIR RESPECTIVE SUPPLIES USED FOR THE PREDOMINANT USE OF HUNTING, AS  
13    DETERMINED BY THE COMMISSIONER OF THE DEPARTMENT OF ENVIRONMENTAL  
14    CONSERVATION. THIS PARAGRAPH SHALL ONLY APPLY TO PISTOLS OR REVOLVERS ON  
15    THE CONDITION THAT THE PURCHASING INDIVIDUAL HAS OBTAINED THE LICENSE  
16    REQUIRED TO PURCHASE SUCH A FIREARM, PURSUANT TO SECTION 400.00 OF THE  
17    PENAL LAW, PRIOR TO THE THREE-DAY PERIOD PROVIDED IN THIS PARAGRAPH.  
18    S 3. Subdivision (b) of section 1107 of the tax law is amended by  
19    adding a new clause 12 to read as follows:  
20    (12) EXCEPT AS OTHERWISE PROVIDED BY LAW, THE EXEMPTION ON FIREARMS,  
21    AMMUNITION, ARCHERY EQUIPMENT AND HUNTING SUPPLIES DURING THE THREE-DAY  
22    PERIOD EACH YEAR COMMENCING ON THE THIRD FRIDAY OF AUGUST AND ENDING ON  
23    THE FOLLOWING MONDAY, PROVIDED IN PARAGRAPH FORTY-FOUR OF SUBDIVISION  
24    (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS ARTICLE, SHALL BE APPLICA-  
25    BLE PURSUANT TO A LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED BY A CITY

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

LBD10447-03-5

1 SUBJECT TO THE PROVISIONS OF THIS SECTION. SUCH CITY IS EMPOWERED TO  
2 ADOPT OR REPEAL SUCH A LOCAL LAW, ORDINANCE OR RESOLUTION. SUCH ADOPTION  
3 OR REPEAL SHALL ALSO BE DEEMED TO AMEND ANY LOCAL LAW, ORDINANCE OR  
4 RESOLUTION ENACTED BY SUCH A CITY IMPOSING TAXES PURSUANT TO THE AUTHOR-  
5 ITY OF SUBDIVISION (A) OF SECTION TWELVE HUNDRED TEN OF THIS CHAPTER.

6 S 4. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as  
7 amended by chapter 13 of the laws of 2013, is amended to read as  
8 follows:

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

1 OR RESOLUTION SHALL ALSO BE DEEMED TO AMEND ANY LOCAL LAW, ORDINANCE OR  
2 RESOLUTION ENACTED BY SUCH A CITY IMPOSING SUCH TAX PURSUANT TO THE  
3 AUTHORITY OF THIS SUBDIVISION, WHETHER OR NOT SUCH TAXES ARE SUSPENDED  
4 AT THE TIME SUCH CITY ENACTS ITS RESOLUTION PURSUANT TO SUBDIVISION (Q)  
5 OF THIS SECTION OR AT THE TIME OF ANY SUCH REPEAL; PROVIDED FURTHER THAT  
6 ANY SUCH LOCAL LAW, ORDINANCE OR RESOLUTION AND SECTION ELEVEN HUNDRED  
7 SEVEN OF THIS CHAPTER, AS DEEMED TO BE AMENDED IN THE EVENT A CITY OF  
8 ONE MILLION OR MORE ENACTS A RESOLUTION PURSUANT TO THE AUTHORITY OF  
9 SUBDIVISION (Q) OF THIS SECTION, SHALL BE FURTHER AMENDED, AS PROVIDED  
10 IN SECTION TWELVE HUNDRED EIGHTEEN OF THIS SUBPART, SO THAT THE  
11 FIREARMS, AMMUNITION, ARCHERY EQUIPMENT AND HUNTING SUPPLIES EXEMPTION  
12 DURING THE THREE-DAY PERIOD EACH YEAR COMMENCING ON THE THIRD FRIDAY OF  
13 AUGUST, AND ENDING ON THE FOLLOWING MONDAY, IN ANY SUCH LOCAL LAW, ORDI-  
14 NANCE OR RESOLUTION OR IN SUCH SECTION ELEVEN HUNDRED SEVEN OF THIS  
15 CHAPTER IS THE SAME AS THE STATE FIREARMS, AMMUNITION, ARCHERY EQUIPMENT  
16 AND HUNTING SUPPLIES EXEMPTION DURING THE THREE-DAY PERIOD EACH YEAR  
17 COMMENCING ON THE THIRD FRIDAY OF AUGUST, AND ENDING ON THE FOLLOWING  
18 MONDAY, IN PARAGRAPH FORTY-FOUR OF SUBDIVISION (A) OF SECTION ELEVEN  
19 HUNDRED FIFTEEN OF THIS CHAPTER.

20 S 5. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as  
21 amended by section 3 of part Z of chapter 59 of the laws of 2015, is  
22 amended to read as follows:

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

1 for in paragraph thirty of subdivision (a) of section eleven hundred  
2 fifteen of this chapter, unless such city, county or school district  
3 elects otherwise as to either such residential solar energy systems  
4 equipment and electricity exemption, such commercial solar energy  
5 systems equipment and electricity exemption or such clothing and foot-  
6 wear exemption. (III) ANY LOCAL LAW, ORDINANCE OR RESOLUTION ENACTED BY  
7 ANY CITY, COUNTY OR SCHOOL DISTRICT, IMPOSING THE TAXES AUTHORIZED BY  
8 THIS SUBDIVISION, SHALL OMIT THE FIREARMS, AMMUNITION, ARCHERY EQUIPMENT  
9 AND HUNTING SUPPLIES EXEMPTION DURING THE THREE-DAY PERIOD EACH YEAR  
10 COMMENCING ON THE THIRD FRIDAY OF AUGUST, AND ENDING ON THE FOLLOWING  
11 MONDAY, AS PROVIDED FOR IN PARAGRAPH FORTY-FOUR OF SUBDIVISION (A) OF  
12 SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER, UNLESS SUCH CITY, COUNTY  
13 OR SCHOOL DISTRICT ELECTS OTHERWISE; PROVIDED THAT IF SUCH A CITY HAVING  
14 A POPULATION OF ONE MILLION OR MORE ENACTS THE RESOLUTION DESCRIBED IN  
15 SUBDIVISION (Q) OF THIS SECTION OR REPEALS SUCH RESOLUTION, SUCH REPEAL  
16 OR RESOLUTION SHALL ALSO BE DEEMED TO AMEND ANY LOCAL LAW, ORDINANCE OR  
17 RESOLUTION ENACTED BY SUCH A CITY IMPOSING SUCH TAX PURSUANT TO THE  
18 AUTHORITY OF THIS SUBDIVISION, WHETHER OR NOT SUCH TAXES ARE SUSPENDED  
19 AT THE TIME SUCH CITY ENACTS ITS RESOLUTION PURSUANT TO SUBDIVISION (Q)  
20 OF THIS SECTION OR AT THE TIME OF ANY SUCH REPEAL; PROVIDED FURTHER THAT  
21 ANY SUCH LOCAL LAW, ORDINANCE OR RESOLUTION AND SECTION ELEVEN HUNDRED  
22 SEVEN OF THIS CHAPTER, AS DEEMED TO BE AMENDED IN THE EVENT A CITY OF  
23 ONE MILLION OR MORE ENACTS A RESOLUTION PURSUANT TO THE AUTHORITY OF  
24 SUBDIVISION (Q) OF THIS SECTION, SHALL BE FURTHER AMENDED, AS PROVIDED  
25 IN SECTION TWELVE HUNDRED EIGHTEEN OF THIS SUBPART, SO THAT THE  
26 FIREARMS, AMMUNITION, ARCHERY EQUIPMENT AND HUNTING SUPPLIES EXEMPTION  
27 DURING THE THREE-DAY PERIOD EACH YEAR COMMENCING ON THE THIRD FRIDAY OF  
28 AUGUST, AND ENDING ON THE FOLLOWING MONDAY, IN ANY SUCH LOCAL LAW,  
29 ORDINANCE OR RESOLUTION OR IN SECTION ELEVEN HUNDRED SEVEN OF THIS CHAP-  
30 TER IS THE SAME AS THE STATE FIREARMS, AMMUNITION, ARCHERY EQUIPMENT AND  
31 HUNTING SUPPLIES EXEMPTION DURING THE THREE-DAY PERIOD EACH YEAR  
32 COMMENCING ON THE THIRD FRIDAY OF AUGUST, AND ENDING ON THE FOLLOWING  
33 MONDAY, IN PARAGRAPH FORTY-FOUR OF SUBDIVISION (A) OF SECTION ELEVEN  
34 HUNDRED FIFTEEN OF THIS CHAPTER.

35 S 6. Subdivision (d) of section 1210 of the tax law, as amended by  
36 section 37 of part S-1 of chapter 57 of the laws of 2009, is amended to  
37 read as follows:

38 (d) A local law, ordinance or resolution imposing any tax pursuant to  
39 this section, increasing or decreasing the rate of such tax, repealing  
40 or suspending such tax, exempting from such tax the energy sources and  
41 services described in paragraph three of subdivision (a) or of subdivi-  
42 sion (b) of this section or changing the rate of tax imposed on such  
43 energy sources and services or providing for the credit or refund  
44 described in clause six of subdivision (a) of section eleven hundred  
45 nineteen of this chapter must go into effect only on one of the follow-  
46 ing dates: March first, June first, September first or December first;  
47 provided, that a local law, ordinance or resolution providing for the  
48 exemption described in paragraph thirty of subdivision (a) of section  
49 eleven hundred fifteen of this chapter or repealing any such exemption  
50 or a local law, ordinance or resolution providing for a refund or credit  
51 described in subdivision (d) of section eleven hundred nineteen of this  
52 chapter or repealing such provision so provided must go into effect only  
53 on March first; PROVIDED FURTHER THAT A LOCAL LAW, ORDINANCE OR RESOL-  
54 UTION PROVIDING FOR THE EXEMPTION DESCRIBED IN PARAGRAPH FORTY-FOUR OF  
55 SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER OR  
56 REPEALING ANY SUCH EXEMPTION SO PROVIDED AND A RESOLUTION ENACTED PURSU-

1 ANT TO THE AUTHORITY OF SUBDIVISION (Q) OF THIS SECTION PROVIDED SUCH  
2 EXEMPTION OR REPEALING SUCH EXEMPTION SO PROVIDED MAY GO INTO EFFECT  
3 IMMEDIATELY. No such local law, ordinance or resolution shall be effective  
4 unless a certified copy of such law, ordinance or resolution is  
5 mailed by registered or certified mail to the commissioner at the  
6 commissioner's office in Albany at least ninety days prior to the date  
7 it is to become effective. However, the commissioner may waive and  
8 reduce such ninety-day minimum notice requirement to a mailing of such  
9 certified copy by registered or certified mail within a period of not  
10 less than thirty days prior to such effective date if the commissioner  
11 deems such action to be consistent with the commissioner's duties under  
12 section twelve hundred fifty of this article and the commissioner acts  
13 by resolution. Where the restriction provided for in section twelve  
14 hundred twenty-three of this article as to the effective date of a tax  
15 and the notice requirement provided for therein are applicable and have  
16 not been waived, the restriction and notice requirement in section  
17 twelve hundred twenty-three of this article shall also apply.

18 S 7. Subdivision (d) of section 1210 of the tax law, as amended by  
19 section 4-a of part Z of chapter 59 of the laws of 2015, is amended to  
20 read as follows:

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

1 hundred twenty-three of this article as to the effective date of a tax  
2 and the notice requirement provided for therein are applicable and have  
3 not been waived, the restriction and notice requirement in section  
4 twelve hundred twenty-three of this article shall also apply.

5 S 8. Section 1210 of the tax law is amended by adding a new subdivi-  
6 sion (q) to read as follows:

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

9 (1) ANY CITY HAVING A POPULATION OF ONE MILLION OR MORE IN WHICH THE  
10 TAXES IMPOSED BY SECTION ELEVEN HUNDRED SEVEN OF THIS CHAPTER ARE IN  
11 EFFECT, ACTING THROUGH ITS LOCAL LEGISLATIVE BODY, IS HEREBY AUTHORIZED  
12 AND EMPOWERED TO ELECT TO PROVIDE THE SAME EXEMPTION FROM SUCH TAXES AS  
13 THE FIREARMS, AMMUNITION, ARCHERY EQUIPMENT AND HUNTING SUPPLIES  
14 EXEMPTION DURING A THREE-DAY PERIOD EACH YEAR COMMENCING ON THE THIRD  
15 FRIDAY OF AUGUST, AND ENDING ON THE FOLLOWING MONDAY, FROM STATE SALES  
16 AND COMPENSATING USE TAXES DESCRIBED IN PARAGRAPH FORTY-FOUR OF SUBDIVI-  
17 SION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER BY ENACTING A  
18 RESOLUTION IN THE FORM SET FORTH IN PARAGRAPH TWO OF THIS SUBDIVISION;  
19 WHEREUPON, UPON COMPLIANCE WITH THE PROVISIONS OF SUBDIVISIONS (D) AND  
20 (E) OF THIS SECTION, SUCH ENACTMENT OF SUCH RESOLUTION SHALL BE DEEMED  
21 TO BE AN AMENDMENT TO SUCH SECTION ELEVEN HUNDRED SEVEN AND SUCH SECTION  
22 ELEVEN HUNDRED SEVEN SHALL BE DEEMED TO INCORPORATE SUCH EXEMPTION AS IF  
23 IT HAD BEEN DULY ENACTED BY THE STATE LEGISLATURE AND APPROVED BY THE  
24 GOVERNOR.

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

27 SECTION 1. RECEIPTS FROM SALES OF AND CONSIDERATION GIVEN OR  
28 CONTRACTED TO BE GIVEN FOR PURCHASES OF FIREARMS, AMMUNITION, ARCHERY  
29 EQUIPMENT AND HUNTING SUPPLIES EXEMPT FROM STATE SALES AND COMPENSATING  
30 USE TAXES DURING A THREE-DAY PERIOD EACH YEAR COMMENCING ON THE THIRD  
31 FRIDAY OF AUGUST AND ENDING ON THE FOLLOWING MONDAY, PURSUANT TO PARA-  
32 GRAPH FORTY-FOUR OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF  
33 THE TAX LAW SHALL ALSO BE EXEMPT FROM SALES AND COMPENSATING USE TAXES  
34 IMPOSED IN THIS JURISDICTION.

35 SECTION 2. THIS RESOLUTION SHALL TAKE EFFECT, (INSERT THE DATE) AND  
36 SHALL APPLY TO SALES MADE AND USES OCCURRING ON AND AFTER THAT DATE  
37 ALTHOUGH MADE OR OCCURRING UNDER A PRIOR CONTRACT.

38 S 9. This act shall take effect on the first day of the sales tax  
39 quarterly period, as described in subdivision (b) of section 1136 of the  
40 tax law, beginning at least 90 days after the date this act shall have  
41 become a law and shall apply in accordance with the applicable transi-  
42 tional provisions of sections 1106 and 1217 of the tax law; provided  
43 that sections five and seven of this act shall apply to sales made on or  
44 after the date such sections shall have taken effect; and provided  
45 further that the amendments to paragraph 1 of subdivision (a) of section  
46 1210 of the tax law made by section five of this act shall take effect  
47 on the same date as section 3 of part Z of chapter 59 of the laws of  
48 2015 takes effect; and the amendments to subdivision (d) of section 1210  
49 of the tax law made by section seven of this act shall take effect on  
50 the same date as section 4-a of part Z of chapter 59 of the laws of  
51 2015, takes effect; and provided, further, that the commissioner of  
52 taxation and finance shall be authorized on and after the date this act  
53 shall have become a law to adopt and amend any rules or regulations  
54 necessary to implement this act on its effective date.