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

8479--A

2015-2016 Regular Sessions

I N A S S E M B L Y

October 9, 2015

Introduced by M. of A. ORTIZ, GALEF, KAVANAGH, SCHIMEL, PAULIN, ROSENTHAL -- read once and referred to the Committee on Ways and Means -- recommitted to the Committee on Ways and Means in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to imposing a tax on plastic and paper shopping bags used to transport every sale of tangible personal property by consumers

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

Section 1. The tax law is amended by adding a new section 1113 to read as follows:

S 1113. IMPOSITION OF TAX; PLASTIC AND PAPER SHOPPING BAGS. (A) THERE IS HEREBY IMPOSED AND THERE SHALL BE PAID A TAX OF FIVE CENTS UPON PLASTIC AND PAPER SHOPPING BAGS USED TO TRANSPORT EVERY SALE OF TANGIBLE PERSONAL PROPERTY BY CONSUMERS.

(B)(1) THE TAX IMPOSED, PURSUANT TO SUBDIVISION (A) OF THIS SECTION, SHALL APPLY AT THE POINT OF SALE IN SHOPS, SUPERMARKETS, SERVICE STATIONS AND ALL SALES OUTLETS. RETAILERS SHALL PASS ON THE FULL AMOUNT OF SUCH TAX AS A CHARGE TO THE CUSTOMER DURING HIS OR HER CHECKOUT.

(2) SUCH TAX SHALL BE ITEMIZED ON ALL INVOICES, RECEIPTS OR DOCKETS ISSUED TO CUSTOMERS AT THE POINT OF SALE.

(C) THE FOLLOWING SHALL BE EXEMPT FROM THE TAX IMPOSED PURSUANT TO SUBDIVISION (A) OF THIS SECTION:

(1) PLASTIC AND PAPER BAGS CONTAINING FRESH MEAT, FISH OR POULTRY;

(2) PLASTIC AND PAPER BAGS CONTAINING NON-PACKED FRUIT, NUTS OR VEGETABLES, CONFECTIONERY, DAIRY PRODUCTS, COOKED FOOD OR ICE;

(3) PLASTIC AND PAPER BAGS USED TO STORE PRODUCTS SOLD ON BOARD AIRCRAFT OR SHIPS;

(4) REUSEABLE BAGS SOLD TO CUSTOMERS FOR A SUM NOT LESS THAN SEVENTY-FIVE CENTS;

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

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(5) ANY PLASTIC OR PAPER BAG BROUGHT TO THE STORE BY THE CUSTOMER TO BE USED DURING THE SALE OF TANGIBLE PERSONAL PROPERTY;

(6) PLASTIC AND PAPER BAGS CONTAINING PRODUCTS PURCHASED WITH BENEFITS RECEIVED BY THE CUSTOMER UNDER THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP), THE SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS AND CHILDREN (WIC), OR ANY SUCCESSOR PROGRAMS; AND

(7) PLASTIC AND PAPER BAGS CONTAINING PRODUCTS PURCHASED BY A CUSTOMER SIXTY-FIVE YEARS OF AGE OR OLDER.

(D) IF ANY OTHER ITEM IS PLACED IN A PLASTIC OR PAPER BAG EXEMPTED BY SUBDIVISION (C) OF THIS SECTION, SUCH CUSTOMER SHALL BE CHARGED THE FIVE CENT TAX DURING HIS OR HER CHECKOUT.

(E) PLASTIC AND PAPER BAGS USED FOR EVERY SALE OF TANGIBLE PERSONAL PROPERTY SHALL NOT BE LARGER THAN TWO HUNDRED FIFTY MILLIMETERS BY THREE HUNDRED FORTY-FIVE MILLIMETERS BY FOUR HUNDRED FIFTY MILLIMETERS.

(F) ALL FUNDS COLLECTED PURSUANT TO THE TAX IMPOSED BY THIS SECTION SHALL BE DEPOSITED INTO THE CLIMATE CHANGE MITIGATION AND ADAPTATION ACCOUNT OF THE ENVIRONMENTAL PROTECTION FUND ESTABLISHED PURSUANT TO SUBPARAGRAPH (IV) OF PARAGRAPH A OF SUBDIVISION TWO OF SECTION NINETY-TWO-S OF THE STATE FINANCE LAW.

S 2. This act shall take effect on the first of January next succeeding the date on which it shall have become a law. Effective immediately, the addition, amendment and/or repeal of any rule or regulation necessary for the implementation of this act on its effective date are authorized and directed to be made and completed on or before such effective date.