

9787

I N   A S S E M B L Y

April 8, 2016

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

AN ACT to amend the tax law, in relation to enacting the "disaster  
preparedness and emergency planning act" relating to establishing a  
local sales and use tax exemption for emergency preparedness supplies

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

1     Section 1. Short title. This act shall be known and may be cited as  
2     the "disaster preparedness and emergency planning act".

3     S 2. Section 1210 of the tax law is amended by adding a new subdivi-  
4     sion (n) to read as follows:

5     (N) NOTWITHSTANDING ANY OTHER PROVISION OF STATE OR LOCAL LAW, ORDI-  
6     NANCE OR RESOLUTION TO THE CONTRARY:

7     (1) (I) ANY COUNTY OR CITY IMPOSING SALES AND COMPENSATING USE TAXES  
8     PURSUANT TO THE AUTHORITY OF THIS SUBPART, ACTING THROUGH ITS LOCAL  
9     LEGISLATIVE BODY IS HEREBY AUTHORIZED AND EMPOWERED TO ELECT TO PROVIDE  
10    AN EXEMPTION FROM TAX ON SUPPLIES FOR EMERGENCY PREPAREDNESS BY ENACTING  
11    A RESOLUTION IN THE FORM SET FORTH IN PARAGRAPH TWO OF THIS SUBDIVISION.

12    (II) ANY CITY HAVING A POPULATION OF ONE MILLION OR MORE IN WHICH THE  
13    TAXES IMPOSED BY SECTION ELEVEN HUNDRED SEVEN OF THIS CHAPTER ARE IN  
14    EFFECT, AND ANY COUNTY OR CITY, ACTING THROUGH ITS LOCAL LEGISLATIVE  
15    BODY, IS HEREBY AUTHORIZED AND EMPOWERED TO ELECT TO PROVIDE AN  
16    EXEMPTION FROM TAX ON SUPPLIES FOR EMERGENCY PREPAREDNESS BY ENACTING A  
17    RESOLUTION IN THE FORM SET FORTH IN PARAGRAPH TWO OF THIS SUBDIVISION.

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

20    SECTION ONE. RECEIPTS FROM SALES OF AND CONSIDERATION GIVEN FOR  
21    SUPPLIES FOR EMERGENCY PREPAREDNESS SHALL BE EXEMPT FROM SALES AND  
22    COMPENSATING USE TAXES IMPOSED IN THIS JURISDICTION.

23    SECTION TWO. THIS RESOLUTION SHALL TAKE EFFECT SEPTEMBER 1, (INSERT  
24    THE YEAR, BUT NOT EARLIER THAN THE YEAR 2016) AND SHALL APPLY TO SALES  
25    MADE IN ACCORDANCE WITH THE APPLICABLE TRANSITIONAL PROVISIONS IN  
26    SECTIONS 1106, 1216 AND 1217 OF THE NEW YORK TAX LAW.

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

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1     S 3. The division of homeland security and emergency services, in  
2 conjunction with the department of taxation and finance, shall estab-  
3 lish, promote, and publish on their respective websites a list of items  
4 eligible for the sales and use tax exemption for emergency preparedness  
5 supplies, as set forth in subdivision (n) of section 1210 of the tax  
6 law. Such list shall be derived from, but not limited to, information  
7 published by Federal Emergency Management Agency (FEMA) and the American  
8 Red Cross relating to supplies necessary for the preparation of homes  
9 and businesses in the event of a natural or man-made emergency.

10    S 4. This act shall take effect immediately and shall apply to sales  
11 made and uses occurring for the time periods set forth in section two of  
12 this act commencing in the year 2017 and thereafter; provided, however,  
13 the provisions required by section three of this act shall be completed  
14 by April 1, 2017.