

1197

2015-2016 Regular Sessions

I N S E N A T E

January 9, 2015

Introduced by Sens. MARCHIONE, SEWARD -- read twice and ordered printed,
and when printed to be committed to the Committee on Investigations
and Government Operations

AN ACT to amend the tax law, in relation to the imposition of sales tax
on snowmobiles and all terrain vehicles

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

1 Section 1. Paragraph 1 of subdivision (g) of section 1132 of the tax
2 law, as amended by chapter 402 of the laws of 1986, is amended to read
3 as follows:
4 (1) The clerk of each county when performing the function of registra-
5 tion of a motor vehicle, snowmobile, vessel or all terrain vehicle or
6 accepting an application for a certificate of title of a motor vehicle
7 or vessel, pursuant to the authority of the vehicle and traffic law, or
8 the commissioner of motor vehicles, when such commissioner performs such
9 functions, prior to performing such functions, shall act as the agent of
10 the state tax commission to collect any retail sales tax due under this
11 article and under a sales tax imposed pursuant to section twelve hundred
12 ten or twelve hundred eleven OF THIS CHAPTER upon sales of such motor
13 vehicles, snowmobiles, vessels or all terrain vehicles by persons other
14 than dealers registered under sections four hundred fifteen, twenty-two
15 hundred twenty-two, twenty-two hundred fifty-seven and twenty-two
16 hundred eighty-two of the vehicle and traffic law. Such county clerks
17 and such commissioner shall also act as such agents to collect any
18 compensating use tax due under section eleven hundred ten OF THIS ARTI-
19 CLE and under a compensating use tax imposed pursuant to section twelve
20 hundred ten or twelve hundred eleven OF THIS CHAPTER for the use of a
21 motor vehicle, snowmobile, vessel or all terrain vehicle within this
22 state. The commissioner of motor vehicles shall act as such agent with-
23 out fee. Each such county clerk shall, after deducting his fee as
24 provided in paragraph two of this subdivision, and such commissioner

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

LBD02482-01-5

1 shall remit to the tax commission all funds collected pursuant to this
2 subdivision and shall follow such procedures and keep such records as
3 shall be prescribed by the tax commission. SALES OR COMPENSATING USE
4 TAXES COLLECTED PURSUANT TO THE PROVISIONS OF THIS SECTION ON SNOWMO-
5 BILES OR ALL TERRAIN VEHICLES SHALL BE DETERMINED BY REFERENCE TO PLACE
6 OF RESIDENCE OF THE OWNER OF THE SNOWMOBILE OR ALL TERRAIN VEHICLE.

7 S 2. This act shall take effect immediately and shall apply to the
8 quarterly tax periods which begin on and after such date.