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

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 ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Paragraph 1 of subdivision (g) of section 1132 of the tax law, as amended by chapter 402 of the laws of 1986, is amended to read as follows:

(1) The clerk of each county when performing the function of registration of a motor vehicle, snowmobile, vessel or all terrain vehicle or accepting an application for a certificate of title of a motor vehicle or vessel, pursuant to the authority of the vehicle and traffic law, or the commissioner of motor vehicles, when such commissioner performs such functions, prior to performing such functions, shall act as the agent of the state tax commission to collect any retail sales tax due under this article and under a sales tax imposed pursuant to section twelve hundred ten or twelve hundred eleven OF THIS CHAPTER upon sales of such motor vehicles, snowmobiles, vessels or all terrain vehicles by persons other than dealers registered under sections four hundred fifteen, twenty-two hundred twenty-two, twenty-two hundred fifty-seven and twenty-two hundred eighty-two of the vehicle and traffic law. Such county clerks and such commissioner shall also act as such agents to collect any compensating use tax due under section eleven hundred ten OF THIS ARTICLE and under a compensating use tax imposed pursuant to section twelve hundred ten or twelve hundred eleven OF THIS CHAPTER for the use of a motor vehicle, snowmobile, vessel or all terrain vehicle within this state. The commissioner of motor vehicles shall act as such agent without fee. Each such county clerk shall, after deducting his fee as 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.

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

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