

1188

2015-2016 Regular Sessions

I N   A S S E M B L Y

January 8, 2015

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

AN ACT to amend the tax law, in relation to exempting domestic and  
imported game animals harvested at a game hunting preserve from the  
sales and compensating use tax

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 (a) of section 1115 of the tax  
2     law, as amended by section 1 of part II of chapter 59 of the laws of  
3     2014, is amended to read as follows:  
4     (1) Food, food products, beverages, dietary foods and health supple-  
5     ments, sold for human consumption but not including (i) candy and  
6     confectionery, (ii) fruit drinks which contain less than seventy percent  
7     of natural fruit juice, (iii) soft drinks, sodas and beverages such as  
8     are ordinarily dispensed at soda fountains or in connection therewith  
9     (other than coffee, tea and cocoa) and (iv) beer, wine or other alcohol-  
10    ic beverages, all of which shall be subject to the retail sales and  
11    compensating use taxes, whether or not the item is sold in liquid form.  
12    The food and drink excluded from the exemption provided by this para-  
13    graph under subparagraphs (i), (ii) and (iii) of this paragraph shall be  
14    exempt under this paragraph when sold for one dollar and fifty cents or  
15    less through any vending machine activated by the use of coin, currency,  
16    credit card or debit card. With the exception of the provision in this  
17    paragraph providing for an exemption for certain food or drink sold for  
18    one dollar and fifty cents or less through vending machines, nothing  
19    herein shall be construed as exempting food or drink from the tax  
20    imposed under subdivision (d) of section eleven hundred five of this  
21    article. FOR PURPOSES OF THIS PARAGRAPH, DOMESTIC AND IMPORTED ANIMALS,  
22    WHEN HARVESTED AT A GAME HUNTING PRESERVE, SHALL BE CONSIDERED FOOD OR  
23    FOOD PRODUCTS SOLD FOR HUMAN CONSUMPTION.

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

LBD05514-01-5

1     S 2. This act shall take effect on the first of September next  
2     succeeding the date on which it shall have become a law, and shall apply  
3     to sales made, services rendered and uses occurring on and after such  
4     date.