

1431

2015-2016 Regular Sessions

I N A S S E M B L Y

January 12, 2015

Introduced by M. of A. CROUCH, OAKS -- Multi-Sponsored by -- M. of A. FINCH, GIGLIO, HAWLEY -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to exemption of new and used ambulance vehicles under the sales and compensating use taxes

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

1 Section 1. Subdivision (a) of section 1115 of the tax law is amended
2 by adding a new paragraph 26-a to read as follows:
3 (26-A) NEW OR USED AMBULANCE VEHICLES TO AN EMERGENCY SERVICES ORGAN-
4 IZATION, PURSUANT TO A WRITTEN CONTRACTUAL AGREEMENT, FOR USE IN THE
5 TRANSPORTATION OF EMERGENCY SERVICES PERSONNEL. FOR PURPOSES OF THIS
6 PARAGRAPH, THE TERM "EMERGENCY SERVICES ORGANIZATION" MEANS A PUBLIC OR
7 PRIVATE AGENCY, ORGANIZATION OR GROUP ORGANIZED AND FUNCTIONING FOR THE
8 PURPOSE OF PROVIDING FIRE, MEDICAL, AMBULANCE, RESCUE, HOUSING, FOOD OR
9 OTHER SERVICES DIRECTED TOWARD RELIEVING HUMAN SUFFERING, INJURY OR LOSS
10 OF LIFE OR DAMAGE TO PROPERTY AS A RESULT OF AN EMERGENCY, INCLUDING
11 NON-PROFIT AND GOVERNMENTALLY-SUPPORTED ORGANIZATIONS, BUT EXCLUDING
12 GOVERNMENTAL AGENCIES.
13 S 2. This act shall take effect September 1, 2015.

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

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