

334

2015-2016 Regular Sessions

I N   A S S E M B L Y

(PREFILED)

January 7, 2015

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

AN ACT to amend the tax law, in relation to exemptions from sales and  
use taxes

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

1     Section 1. Subdivision (a) of section 1115 of the tax law is amended  
2     by adding four new paragraphs 44, 45, 46 and 47 to read as follows:  
3     (44) BICYCLE HELMETS. FOR PURPOSES OF THIS PARAGRAPH, BICYCLE HELMETS  
4     SHALL MEAN A HELMET DESIGNED TO MEET THE RULES AND REGULATIONS OF THE  
5     COMMISSIONER OF MOTOR VEHICLES ESTABLISHING STANDARDS FOR HELMETS PURSU-  
6     ANT TO SECTION TWELVE HUNDRED THIRTY-EIGHT OF THE VEHICLE AND TRAFFIC  
7     LAW.  
8     (45) MOTORCYCLE HELMETS. FOR PURPOSES OF THIS PARAGRAPH, MOTORCYCLE  
9     HELMETS SHALL MEAN A HELMET DESIGNED TO MEET THE RULES AND REGULATIONS  
10    OF THE COMMISSIONER OF MOTOR VEHICLES ESTABLISHING STANDARDS FOR HELMETS  
11    PURSUANT TO SECTION THREE HUNDRED EIGHTY-ONE OF THE VEHICLE AND TRAFFIC  
12    LAW.  
13    (46) SNOWMOBILE HELMETS. FOR PURPOSES OF THIS PARAGRAPH, SNOWMOBILE  
14    HELMETS SHALL MEAN A HELMET DESIGNED TO MEET THE RULES AND REGULATIONS  
15    OF THE COMMISSIONER OF MOTOR VEHICLES ESTABLISHING STANDARDS FOR HELMETS  
16    PURSUANT TO SECTION TWENTY-FIVE OF THE PARKS, RECREATION AND  
17    HISTORIC PRESERVATION LAW.  
18    (47) EQUESTRIAN HELMETS. FOR PURPOSES OF THIS PARAGRAPH, EQUESTRIAN  
19    HELMETS SHALL MEAN A HELMET DESIGNED TO MEET THE RULES AND REGULATIONS  
20    OF THE COMMISSIONER OF MOTOR VEHICLES ESTABLISHING STANDARDS FOR HELMETS  
21    PURSUANT TO SECTION TWELVE HUNDRED SIXTY-FIVE OF THE VEHICLE AND TRAFFIC  
22    LAW.  
23    S 2. This act shall take effect on the first day of the sales tax  
24    quarterly period, as described in subdivision (b) of section 1136 of the  
25    tax law, beginning at least 90 days after the date this act shall have  
26    become a law and shall apply in accordance with the applicable transi-  
27    tional provisions of sections 1106 and 1217 of the tax law.

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

LBD00469-01-5