



1 (12) EXCEPT AS OTHERWISE PROVIDED BY LAW, THE EXEMPTION PROVIDED IN  
2 PARAGRAPH FORTY-NINE OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED  
3 FIFTEEN OF THIS ARTICLE RELATING TO MOTOR FUEL AND DIESEL MOTOR FUEL  
4 SHALL BE APPLICABLE PURSUANT TO A LOCAL LAW, ORDINANCE OR RESOLUTION  
5 ADOPTED BY A CITY SUBJECT TO THE PROVISIONS OF THIS SECTION. SUCH CITY  
6 IS EMPOWERED TO ADOPT OR REPEAL SUCH A LOCAL LAW, ORDINANCE OR RESOL-  
7 UTION. SUCH ADOPTION OR REPEAL SHALL ALSO BE DEEMED TO AMEND ANY LOCAL  
8 LAW, ORDINANCE OR RESOLUTION ENACTED BY SUCH A CITY IMPOSING TAXES  
9 PURSUANT TO THE AUTHORITY OF SUBDIVISION (A) OF SECTION TWELVE HUNDRED  
10 TEN OF THIS CHAPTER.

11 S 3. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as  
12 amended by chapter 13 of the laws of 2013, is amended to read as  
13 follows:

14 (1) Either, all of the taxes described in article twenty-eight of this  
15 chapter, at the same uniform rate, as to which taxes all provisions of  
16 the local laws, ordinances or resolutions imposing such taxes shall be  
17 identical, except as to rate and except as otherwise provided, with the  
18 corresponding provisions in such article twenty-eight, including the  
19 definition and exemption provisions of such article, so far as the  
20 provisions of such article twenty-eight can be made applicable to the  
21 taxes imposed by such city or county and with such limitations and  
22 special provisions as are set forth in this article. The taxes author-  
23 ized under this subdivision may not be imposed by a city or county  
24 unless the local law, ordinance or resolution imposes such taxes so as  
25 to include all portions and all types of receipts, charges or rents,  
26 subject to state tax under sections eleven hundred five and eleven  
27 hundred ten of this chapter, except as otherwise provided. (i) Any local  
28 law, ordinance or resolution enacted by any city of less than one  
29 million or by any county or school district, imposing the taxes author-  
30 ized by this subdivision, shall, notwithstanding any provision of law to  
31 the contrary, exclude from the operation of such local taxes all sales  
32 of tangible personal property for use or consumption directly and  
33 predominantly in the production of tangible personal property, gas,  
34 electricity, refrigeration or steam, for sale, by manufacturing, proc-  
35 essing, generating, assembly, refining, mining or extracting; and all  
36 sales of tangible personal property for use or consumption predominantly  
37 either in the production of tangible personal property, for sale, by  
38 farming or in a commercial horse boarding operation, or in both; and,  
39 unless such city, county or school district elects otherwise, shall omit  
40 the provision for credit or refund contained in clause six of subdivi-  
41 sion (a) or subdivision (d) of section eleven hundred nineteen of this  
42 chapter. (ii) Any local law, ordinance or resolution enacted by any  
43 city, county or school district, imposing the taxes authorized by this  
44 subdivision, shall omit the residential solar energy systems equipment  
45 exemption provided for in subdivision (ee), the commercial solar energy  
46 systems equipment exemption provided for in subdivision (ii) and the  
47 clothing and footwear exemption provided for in paragraph thirty of  
48 subdivision (a) of section eleven hundred fifteen of this chapter,  
49 unless such city, county or school district elects otherwise as to  
50 either such residential solar energy systems equipment exemption, such  
51 commercial solar energy systems equipment exemption or such clothing and  
52 footwear exemption. ANY LOCAL LAW, ORDINANCE OR RESOLUTION ENACTED BY  
53 ANY CITY, COUNTY OR SCHOOL DISTRICT, IMPOSING THE TAXES AUTHORIZED BY  
54 THIS SUBDIVISION, SHALL OMIT THE MOTOR FUEL AND DIESEL MOTOR FUEL  
55 EXEMPTION PROVIDED FOR IN PARAGRAPH FORTY-NINE OF SUBDIVISION (A) OF  
56 SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER, UNLESS SUCH CITY, COUNTY

1 OR SCHOOL DISTRICT ELECTS OTHERWISE; PROVIDED THAT IF SUCH A CITY HAVING  
2 A POPULATION OF ONE MILLION OR MORE ENACTS THE RESOLUTION DESCRIBED IN  
3 SUBDIVISION (Q) OF THIS SECTION OR REPEALS SUCH RESOLUTION, SUCH RESOL-  
4 UTION OR REPEAL SHALL ALSO BE DEEMED TO AMEND ANY LOCAL LAW, ORDINANCE  
5 OR RESOLUTION ENACTED BY SUCH A CITY IMPOSING SUCH TAXES PURSUANT TO THE  
6 AUTHORITY OF THIS SUBDIVISION, WHETHER OR NOT SUCH TAXES ARE SUSPENDED  
7 AT THE TIME SUCH CITY ENACTS ITS RESOLUTION PURSUANT TO SUBDIVISION (Q)  
8 OF THIS SECTION OR AT THE TIME OF ANY SUCH REPEAL; PROVIDED, FURTHER,  
9 THAT ANY SUCH LOCAL LAW, ORDINANCE OR RESOLUTION AND SECTION ELEVEN  
10 HUNDRED SEVEN OF THIS CHAPTER, AS DEEMED TO BE AMENDED IN THE EVENT A  
11 CITY OF ONE MILLION OR MORE ENACTS A RESOLUTION PURSUANT TO THE AUTHORI-  
12 TY OF SUBDIVISION (Q) OF THIS SECTION, SHALL BE FURTHER AMENDED, AS  
13 PROVIDED IN SECTION TWELVE HUNDRED EIGHTEEN OF THIS SUBPART, SO THAT THE  
14 MOTOR FUEL AND DIESEL MOTOR FUEL EXEMPTION IN ANY SUCH LOCAL LAW, ORDI-  
15 NANCE OR RESOLUTION OR IN SUCH SECTION ELEVEN HUNDRED SEVEN OF THIS  
16 CHAPTER IS THE SAME AS THE MOTOR FUEL AND DIESEL MOTOR FUEL EXEMPTION IN  
17 PARAGRAPH FORTY-NINE OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED  
18 FIFTEEN OF THIS CHAPTER.

19 S 4. Subdivision (d) of section 1210 of the tax law, as amended by  
20 section 37 of part S-1 of chapter 57 of the laws of 2009, is amended to  
21 read as follows:

22 (d) A local law, ordinance or resolution imposing any tax pursuant to  
23 this section, increasing or decreasing the rate of such tax, repealing  
24 or suspending such tax, exempting from such tax the energy sources and  
25 services described in paragraph three of subdivision (a) or of subdivi-  
26 sion (b) of this section or changing the rate of tax imposed on such  
27 energy sources and services or providing for the credit or refund  
28 described in clause six of subdivision (a) of section eleven hundred  
29 nineteen of this chapter must go into effect only on one of the follow-  
30 ing dates: March first, June first, September first or December first;  
31 provided, that a local law, ordinance or resolution providing for the  
32 exemption described in paragraph thirty of subdivision (a) of section  
33 eleven hundred fifteen of this chapter or repealing any such exemption  
34 or a local law, ordinance or resolution providing for a refund or credit  
35 described in subdivision (d) of section eleven hundred nineteen of this  
36 chapter or repealing such provision so provided must go into effect only  
37 on March first; PROVIDED, FURTHER, THAT A LOCAL LAW, ORDINANCE OR RESOL-  
38 UTION PROVIDING FOR THE EXEMPTION DESCRIBED IN PARAGRAPH FORTY-NINE OF  
39 SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER OR  
40 REPEALING ANY SUCH EXEMPTION SO PROVIDED AND A RESOLUTION ENACTED PURSU-  
41 ANT TO THE AUTHORITY OF SUBDIVISION (Q) OF THIS SECTION PROVIDING SUCH  
42 EXEMPTION OR REPEALING SUCH EXEMPTION SO PROVIDED MAY GO INTO EFFECT  
43 IMMEDIATELY. No such local law, ordinance or resolution shall be effec-  
44 tive unless a certified copy of such law, ordinance or resolution is  
45 mailed by registered or certified mail to the commissioner at the  
46 commissioner's office in Albany at least ninety days prior to the date  
47 it is to become effective. However, the commissioner may waive and  
48 reduce such ninety-day minimum notice requirement to a mailing of such  
49 certified copy by registered or certified mail within a period of not  
50 less than thirty days prior to such effective date if the commissioner  
51 deems such action to be consistent with the commissioner's duties under  
52 section twelve hundred fifty of this article and the commissioner acts  
53 by resolution. Where the restriction provided for in section twelve  
54 hundred twenty-three of this article as to the effective date of a tax  
55 and the notice requirement provided for therein are applicable and have

not been waived, the restriction and notice requirement in section twelve hundred twenty-three of this article shall also apply.

S 5. Section 1210 of the tax law is amended by adding a new subdivision (q) to read as follows:

(Q) NOTWITHSTANDING ANY OTHER PROVISION OF STATE OR LOCAL LAW, ORDINANCE OR RESOLUTION TO THE CONTRARY:

(1) ANY CITY HAVING A POPULATION OF ONE MILLION OR MORE IN WHICH THE TAXES IMPOSED BY SECTION ELEVEN HUNDRED SEVEN OF THIS CHAPTER ARE IN EFFECT, ACTING THROUGH ITS LOCAL LEGISLATIVE BODY, IS HEREBY AUTHORIZED AND EMPOWERED TO ELECT TO PROVIDE THE EXEMPTION FROM SUCH TAXES FOR THE SAME MOTOR FUEL AND DIESEL MOTOR FUEL EXEMPT FROM STATE SALES AND COMPENSATING USE TAXES DESCRIBED IN PARAGRAPH FORTY-NINE OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER BY ENACTING A RESOLUTION IN THE FORM SET FORTH IN PARAGRAPH TWO OF THIS SUBDIVISION; WHEREUPON, UPON COMPLIANCE WITH THE PROVISIONS OF SUBDIVISIONS (D) AND (E) OF THIS SECTION, SUCH ENACTMENT OF SUCH RESOLUTION SHALL BE DEEMED TO BE AN AMENDMENT TO SUCH SECTION ELEVEN HUNDRED SEVEN AND SUCH SECTION ELEVEN HUNDRED SEVEN SHALL BE DEEMED TO INCORPORATE SUCH EXEMPTION AS IF IT HAD BEEN DULY ENACTED BY THE STATE LEGISLATURE AND APPROVED BY THE GOVERNOR.

(2) FORM OF RESOLUTION: BE IT ENACTED BY THE (INSERT PROPER TITLE OF LOCAL LEGISLATIVE BODY) AS FOLLOWS:

SECTION ONE. RECEIPTS FROM SALES OF AND CONSIDERATION GIVEN OR CONTRACTED TO BE GIVEN FOR PURCHASES OF MOTOR FUEL AND DIESEL MOTOR FUEL EXEMPT FROM STATE SALES AND COMPENSATING USE TAXES PURSUANT TO PARAGRAPH FORTY-NINE OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THE TAX LAW SHALL ALSO BE EXEMPT FROM SALES AND COMPENSATING USE TAXES IMPOSED IN THIS JURISDICTION.

SECTION TWO. THIS RESOLUTION SHALL TAKE EFFECT, (INSERT THE DATE) AND SHALL APPLY TO SALES MADE AND USES OCCURRING ON AND AFTER THAT DATE ALTHOUGH MADE OR OCCURRING UNDER A PRIOR CONTRACT.

S 6. The commissioner of taxation and finance is hereby authorized to implement the provisions of this act with respect to the elimination of the imposition of sales tax, additional taxes, and supplemental taxes on diesel motor fuel and motor fuel and all other taxes so addressed by this act.

S 7. This act shall take effect on the first day of the sales tax quarterly period, as described in subdivision (b) of section 1136 of the tax law, next commencing at least 90 days after this act shall have become a law and shall apply in accordance with the applicable transitional provisions of sections 1106 and 1217 of the tax law.

## PART B

Section 1. Subdivision (a) of section 1115 of the tax law is amended by adding five new paragraphs 44, 45, 46, 47 and 48 to read as follows:

(44) BICYCLE HELMETS. FOR PURPOSES OF THIS PARAGRAPH, BICYCLE HELMETS SHALL MEAN A HELMET DESIGNED TO MEET THE RULES AND REGULATIONS OF THE COMMISSIONER OF MOTOR VEHICLES ESTABLISHING STANDARDS FOR HELMETS PURSUANT TO SECTION TWELVE HUNDRED THIRTY-EIGHT OF THE VEHICLE AND TRAFFIC LAW.

(45) MOTORCYCLE HELMETS. FOR PURPOSES OF THIS PARAGRAPH, MOTORCYCLE HELMETS SHALL MEAN A HELMET DESIGNED TO MEET THE RULES AND REGULATIONS OF THE COMMISSIONER OF MOTOR VEHICLES ESTABLISHING STANDARDS FOR HELMETS PURSUANT TO SECTION THREE HUNDRED EIGHTY-ONE OF THE VEHICLE AND TRAFFIC LAW.

(46) SNOWMOBILE HELMETS. FOR PURPOSES OF THIS PARAGRAPH, SNOWMOBILE HELMETS SHALL MEAN A HELMET DESIGNED TO MEET THE PARKS, RECREATION AND HISTORIC PRESERVATION COMMISSIONER'S RULES AND REGULATIONS ESTABLISHING STANDARDS FOR HELMETS PURSUANT TO SECTION 25.17 OF THE PARKS, RECREATION AND HISTORIC PRESERVATION LAW.

(47) EQUESTRIAN HELMETS. FOR PURPOSES OF THIS PARAGRAPH, EQUESTRIAN HELMETS SHALL MEAN A HELMET DESIGNED TO MEET THE RULES AND REGULATIONS OF THE COMMISSIONER OF MOTOR VEHICLES ESTABLISHING STANDARDS FOR HELMETS PURSUANT TO SECTION TWELVE HUNDRED SIXTY-FIVE OF THE VEHICLE AND TRAFFIC LAW.

(48) SPORTS HELMETS. FOR PURPOSES OF THIS PARAGRAPH, SPORTS HELMETS SHALL MEAN A HELMET DESIGNED TO MEET THE RULES AND REGULATIONS OF THE COMMISSIONER OF HEALTH ESTABLISHING STANDARDS FOR HELMETS PURSUANT TO SECTION TWO HUNDRED SIX OF THE PUBLIC HEALTH LAW.

S 2. Subdivision (b) of section 1107 of the tax law is amended by adding a new clause 13 to read as follows:

(13) EXCEPT AS OTHERWISE PROVIDED BY LAW, THE EXEMPTION PROVIDED IN PARAGRAPHS FORTY-FOUR, FORTY-FIVE, FORTY-SIX, FORTY-SEVEN AND FORTY-EIGHT OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS ARTICLE RELATING TO BICYCLE HELMETS, MOTORCYCLE HELMETS, SNOWMOBILE HELMETS, EQUESTRIAN HELMETS AND SPORTS HELMETS SHALL BE APPLICABLE PURSUANT TO A LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED BY A CITY SUBJECT TO THE PROVISIONS OF THIS SECTION. SUCH CITY IS EMPOWERED TO ADOPT OR REPEAL SUCH A LOCAL LAW, ORDINANCE OR RESOLUTION. SUCH ADOPTION OR REPEAL SHALL ALSO BE DEEMED TO AMEND ANY LOCAL LAW, ORDINANCE OR RESOLUTION ENACTED BY SUCH A CITY IMPOSING TAXES PURSUANT TO THE AUTHORITY OF SUBDIVISION (A) OF SECTION TWELVE HUNDRED TEN OF THIS CHAPTER.

S 3. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as amended by chapter 13 of the laws of 2013, is amended to read as follows:

(1) Either, all of the taxes described in article twenty-eight of this chapter, at the same uniform rate, as to which taxes all provisions of the local laws, ordinances or resolutions imposing such taxes shall be identical, except as to rate and except as otherwise provided, with the corresponding provisions in such article twenty-eight, including the definition and exemption provisions of such article, so far as the provisions of such article twenty-eight can be made applicable to the taxes imposed by such city or county and with such limitations and special provisions as are set forth in this article. The taxes authorized under this subdivision may not be imposed by a city or county unless the local law, ordinance or resolution imposes such taxes so as to include all portions and all types of receipts, charges or rents, subject to state tax under sections eleven hundred five and eleven hundred ten of this chapter, except as otherwise provided. (i) Any local law, ordinance or resolution enacted by any city of less than one million or by any county or school district, imposing the taxes authorized by this subdivision, shall, notwithstanding any provision of law to the contrary, exclude from the operation of such local taxes all sales of tangible personal property for use or consumption directly and predominantly in the production of tangible personal property, gas, electricity, refrigeration or steam, for sale, by manufacturing, processing, generating, assembly, refining, mining or extracting; and all sales of tangible personal property for use or consumption predominantly either in the production of tangible personal property, for sale, by farming or in a commercial horse boarding operation, or in both; and, unless such city, county or school district elects otherwise, shall omit

1 the provision for credit or refund contained in clause six of subdivi-  
2 sion (a) or subdivision (d) of section eleven hundred nineteen of this  
3 chapter. (ii) Any local law, ordinance or resolution enacted by any  
4 city, county or school district, imposing the taxes authorized by this  
5 subdivision, shall omit the residential solar energy systems equipment  
6 exemption provided for in subdivision (ee), the commercial solar energy  
7 systems equipment exemption provided for in subdivision (ii) and the  
8 clothing and footwear exemption provided for in paragraph thirty of  
9 subdivision (a) of section eleven hundred fifteen of this chapter,  
10 unless such city, county or school district elects otherwise as to  
11 either such residential solar energy systems equipment exemption, such  
12 commercial solar energy systems equipment exemption or such clothing and  
13 footwear exemption. ANY LOCAL LAW, ORDINANCE OR RESOLUTION ENACTED BY  
14 ANY CITY, COUNTY OR SCHOOL DISTRICT, IMPOSING THE TAXES AUTHORIZED BY  
15 THIS SUBDIVISION, SHALL OMIT THE BICYCLE HELMETS, MOTORCYCLE HELMETS,  
16 SNOWMOBILE HELMETS, EQUESTRIAN HELMETS AND SPORTS HELMETS EXEMPTION  
17 PROVIDED FOR IN PARAGRAPHS FORTY-FOUR, FORTY-FIVE, FORTY-SIX, FORTY-SEV-  
18 EN AND FORTY-EIGHT OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN  
19 OF THIS CHAPTER, UNLESS SUCH CITY, COUNTY OR SCHOOL DISTRICT ELECTS  
20 OTHERWISE; PROVIDED THAT IF SUCH A CITY HAVING A POPULATION OF ONE  
21 MILLION OR MORE ENACTS THE RESOLUTION DESCRIBED IN SUBDIVISION (R) OF  
22 THIS SECTION OR REPEALS SUCH RESOLUTION, SUCH RESOLUTION OR REPEAL SHALL  
23 ALSO BE DEEMED TO AMEND ANY LOCAL LAW, ORDINANCE OR RESOLUTION ENACTED  
24 BY SUCH A CITY IMPOSING SUCH TAXES PURSUANT TO THE AUTHORITY OF THIS  
25 SUBDIVISION, WHETHER OR NOT SUCH TAXES ARE SUSPENDED AT THE TIME SUCH  
26 CITY ENACTS ITS RESOLUTION PURSUANT TO SUBDIVISION (R) OF THIS SECTION  
27 OR AT THE TIME OF ANY SUCH REPEAL; PROVIDED, FURTHER, THAT ANY SUCH  
28 LOCAL LAW, ORDINANCE OR RESOLUTION AND SECTION ELEVEN HUNDRED SEVEN OF  
29 THIS CHAPTER, AS DEEMED TO BE AMENDED IN THE EVENT A CITY OF ONE MILLION  
30 OR MORE ENACTS A RESOLUTION PURSUANT TO THE AUTHORITY OF SUBDIVISION (R)  
31 OF THIS SECTION, SHALL BE FURTHER AMENDED, AS PROVIDED IN SECTION TWELVE  
32 HUNDRED EIGHTEEN OF THIS SUBPART, SO THAT THE BICYCLE HELMETS, MOTORCY-  
33 CLE HELMETS, SNOWMOBILE HELMETS, EQUESTRIAN HELMETS AND SPORTS HELMETS  
34 EXEMPTION IN ANY SUCH LOCAL LAW, ORDINANCE OR RESOLUTION OR IN SUCH  
35 SECTION ELEVEN HUNDRED SEVEN OF THIS CHAPTER IS THE SAME AS THE BICYCLE  
36 HELMETS, MOTORCYCLE HELMETS, SNOWMOBILE HELMETS, EQUESTRIAN HELMETS AND  
37 SPORTS HELMETS EXEMPTION IN PARAGRAPHS FORTY-FOUR, FORTY-FIVE,  
38 FORTY-SIX, FORTY-SEVEN AND FORTY-EIGHT OF SUBDIVISION (A) OF SECTION  
39 ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER.

40 S 4. Subdivision (d) of section 1210 of the tax law, as amended by  
41 section 37 of part S-1 of chapter 57 of the laws of 2009, is amended to  
42 read as follows:

43 (d) A local law, ordinance or resolution imposing any tax pursuant to  
44 this section, increasing or decreasing the rate of such tax, repealing  
45 or suspending such tax, exempting from such tax the energy sources and  
46 services described in paragraph three of subdivision (a) or of subdivi-  
47 sion (b) of this section or changing the rate of tax imposed on such  
48 energy sources and services or providing for the credit or refund  
49 described in clause six of subdivision (a) of section eleven hundred  
50 nineteen of this chapter must go into effect only on one of the follow-  
51 ing dates: March first, June first, September first or December first;  
52 provided, that a local law, ordinance or resolution providing for the  
53 exemption described in paragraph thirty of subdivision (a) of section  
54 eleven hundred fifteen of this chapter or repealing any such exemption  
55 or a local law, ordinance or resolution providing for a refund or credit  
56 described in subdivision (d) of section eleven hundred nineteen of this

chapter or repealing such provision so provided must go into effect only on March first; PROVIDED, FURTHER, THAT A LOCAL LAW, ORDINANCE OR RESOLUTION PROVIDING FOR THE EXEMPTION DESCRIBED IN PARAGRAPHS FORTY-FOUR, FORTY-FIVE, FORTY-SIX, FORTY-SEVEN AND FORTY-EIGHT OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER OR REPEALING ANY SUCH EXEMPTION SO PROVIDED AND A RESOLUTION ENACTED PURSUANT TO THE AUTHORITY OF SUBDIVISION (R) OF THIS SECTION PROVIDED SUCH EXEMPTION OR REPEALING SUCH EXEMPTION SO PROVIDED MAY GO INTO EFFECT IMMEDIATELY. No such local law, ordinance or resolution shall be effective unless a certified copy of such law, ordinance or resolution is mailed by registered or certified mail to the commissioner at the commissioner's office in Albany at least ninety days prior to the date it is to become effective. However, the commissioner may waive and reduce such ninety-day minimum notice requirement to a mailing of such certified copy by registered or certified mail within a period of not less than thirty days prior to such effective date if the commissioner deems such action to be consistent with the commissioner's duties under section twelve hundred fifty of this article and the commissioner acts by resolution. Where the restriction provided for in section twelve hundred twenty-three of this article as to the effective date of a tax and the notice requirement provided for therein are applicable and have not been waived, the restriction and notice requirement in section twelve hundred twenty-three of this article shall also apply.

S 5. Section 1210 of the tax law is amended by adding a new subdivision (r) to read as follows:

(R) NOTWITHSTANDING ANY OTHER PROVISION OF STATE OR LOCAL LAW, ORDINANCE OR RESOLUTION TO THE CONTRARY: (1) ANY CITY HAVING A POPULATION OF ONE MILLION OR MORE IN WHICH THE TAXES IMPOSED BY SECTION ELEVEN HUNDRED SEVEN OF THIS CHAPTER ARE IN EFFECT, ACTING THROUGH ITS LOCAL LEGISLATIVE BODY, IS HEREBY AUTHORIZED AND EMPOWERED TO ELECT TO PROVIDE THE EXEMPTION FROM SUCH TAXES FOR THE SAME BICYCLE HELMETS, MOTORCYCLE HELMETS, SNOWMOBILE HELMETS, EQUESTRIAN HELMETS AND SPORTS HELMETS EXEMPT FROM STATE SALES AND COMPENSATING USE TAXES DESCRIBED IN PARAGRAPHS FORTY-FOUR, FORTY-FIVE, FORTY-SIX, FORTY-SEVEN AND FORTY-EIGHT OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER BY ENACTING A RESOLUTION IN THE FORM SET FORTH IN PARAGRAPH TWO OF THIS SUBDIVISION; WHEREUPON, UPON COMPLIANCE WITH THE PROVISIONS OF SUBDIVISIONS (D) AND (E) OF THIS SECTION, SUCH ENACTMENT OF SUCH RESOLUTION SHALL BE DEEMED TO BE AN AMENDMENT TO SUCH SECTION ELEVEN HUNDRED SEVEN AND SUCH SECTION ELEVEN HUNDRED SEVEN SHALL BE DEEMED TO INCORPORATE SUCH EXEMPTION AS IF IT HAD BEEN DULY ENACTED BY THE STATE LEGISLATURE AND APPROVED BY THE GOVERNOR.

(2) FORM OF RESOLUTION: BE IT ENACTED BY THE (INSERT PROPER TITLE OF LOCAL LEGISLATIVE BODY) AS FOLLOWS:

SECTION ONE. RECEIPTS FROM SALES OF AND CONSIDERATION GIVEN OR CONTRACTED TO BE GIVEN FOR PURCHASES OF BICYCLE HELMETS, MOTORCYCLE HELMETS, SNOWMOBILE HELMETS, EQUESTRIAN HELMETS AND SPORTS HELMETS EXEMPT FROM STATE SALES AND COMPENSATING USE TAXES PURSUANT TO PARAGRAPHS FORTY-FOUR, FORTY-FIVE, FORTY-SIX, FORTY-SEVEN AND FORTY-EIGHT OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THE TAX LAW SHALL ALSO BE EXEMPT FROM SALES AND COMPENSATING USE TAXES IMPOSED IN THIS JURISDICTION.

SECTION TWO. THIS RESOLUTION SHALL TAKE EFFECT, (INSERT THE DATE) AND SHALL APPLY TO SALES MADE AND USES OCCURRING ON AND AFTER THAT DATE ALTHOUGH MADE OR OCCURRING UNDER A PRIOR CONTRACT.

1 S 6. The commissioner of taxation and finance is hereby authorized to  
2 implement the provisions of this act with respect to the elimination of  
3 the imposition of sales tax, additional taxes, and supplemental taxes on  
4 bicycle helmets, motorcycle helmets, snowmobile helmets, equestrian  
5 helmets and sports helmets and all other taxes so addressed by this act.

6 S 7. This act shall take effect on the first day of the sales tax  
7 quarterly period, as described in subdivision (b) of section 1136 of the  
8 tax law, beginning at least 90 days after the date this act shall have  
9 become a law and shall apply in accordance with the applicable transi-  
10 tional provisions of sections 1106 and 1217 of the tax law.

11 PART C

12 Section 1. Subdivision (a) of section 1115 of the tax law is amended  
13 by adding a new paragraph 50 to read as follows:

14 (50) CHILD RESTRAINT SYSTEMS. FOR PURPOSES OF THIS PARAGRAPH, CHILD  
15 RESTRAINT SYSTEMS SHALL MEAN ANY DEVICE, USED IN CONJUNCTION WITH SAFETY  
16 BELTS, DESIGNED FOR USE IN A MOTOR VEHICLE TO RESTRAIN, SEAT, OR POSI-  
17 TION CHILDREN AND WHICH MEETS THE APPLICABLE FEDERAL MOTOR VEHICLE SAFE-  
18 TY STANDARDS SET FORTH IN 49 C.F.R. 571.213.

19 S 2. Subdivision (b) of section 1107 of the tax law is amended by  
20 adding a new clause 14 to read as follows:

21 (14) EXCEPT AS OTHERWISE PROVIDED BY LAW, THE EXEMPTION PROVIDED IN  
22 PARAGRAPH FIFTY OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF  
23 THIS ARTICLE RELATING TO CHILD RESTRAINT SYSTEMS SHALL BE APPLICABLE  
24 PURSUANT TO A LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED BY A CITY  
25 SUBJECT TO THE PROVISIONS OF THIS SECTION. SUCH CITY IS EMPOWERED TO  
26 ADOPT OR REPEAL SUCH A LOCAL LAW, ORDINANCE OR RESOLUTION. SUCH  
27 ADOPTION OR REPEAL SHALL ALSO BE DEEMED TO AMEND ANY LOCAL LAW, ORDI-  
28 NANCE OR RESOLUTION ENACTED BY SUCH A CITY IMPOSING TAXES PURSUANT TO  
29 THE AUTHORITY OF SUBDIVISION (A) OF SECTION TWELVE HUNDRED TEN OF THIS  
30 CHAPTER.

31 S 3. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as  
32 amended by chapter 13 of the laws of 2013, is amended to read as  
33 follows:

34 (1) Either, all of the taxes described in article twenty-eight of this  
35 chapter, at the same uniform rate, as to which taxes all provisions of  
36 the local laws, ordinances or resolutions imposing such taxes shall be  
37 identical, except as to rate and except as otherwise provided, with the  
38 corresponding provisions in such article twenty-eight, including the  
39 definition and exemption provisions of such article, so far as the  
40 provisions of such article twenty-eight can be made applicable to the  
41 taxes imposed by such city or county and with such limitations and  
42 special provisions as are set forth in this article. The taxes author-  
43 ized under this subdivision may not be imposed by a city or county  
44 unless the local law, ordinance or resolution imposes such taxes so as  
45 to include all portions and all types of receipts, charges or rents,  
46 subject to state tax under sections eleven hundred five and eleven  
47 hundred ten of this chapter, except as otherwise provided. (i) Any local  
48 law, ordinance or resolution enacted by any city of less than one  
49 million or by any county or school district, imposing the taxes author-  
50 ized by this subdivision, shall, notwithstanding any provision of law to  
51 the contrary, exclude from the operation of such local taxes all sales  
52 of tangible personal property for use or consumption directly and  
53 predominantly in the production of tangible personal property, gas,  
54 electricity, refrigeration or steam, for sale, by manufacturing, proc-

1 essing, generating, assembly, refining, mining or extracting; and all  
2 sales of tangible personal property for use or consumption predominantly  
3 either in the production of tangible personal property, for sale, by  
4 farming or in a commercial horse boarding operation, or in both; and,  
5 unless such city, county or school district elects otherwise, shall omit  
6 the provision for credit or refund contained in clause six of subdivi-  
7 sion (a) or subdivision (d) of section eleven hundred nineteen of this  
8 chapter. (ii) Any local law, ordinance or resolution enacted by any  
9 city, county or school district, imposing the taxes authorized by this  
10 subdivision, shall omit the residential solar energy systems equipment  
11 exemption provided for in subdivision (ee), the commercial solar energy  
12 systems equipment exemption provided for in subdivision (ii) and the  
13 clothing and footwear exemption provided for in paragraph thirty of  
14 subdivision (a) of section eleven hundred fifteen of this chapter,  
15 unless such city, county or school district elects otherwise as to  
16 either such residential solar energy systems equipment exemption, such  
17 commercial solar energy systems equipment exemption or such clothing and  
18 footwear exemption. ANY LOCAL LAW, ORDINANCE OR RESOLUTION ENACTED BY  
19 ANY CITY, COUNTY OR SCHOOL DISTRICT, IMPOSING THE TAXES AUTHORIZED BY  
20 THIS SUBDIVISION, SHALL OMIT THE CHILD RESTRAINT SYSTEMS EXEMPTION  
21 PROVIDED FOR IN PARAGRAPH FIFTY OF SUBDIVISION (A) OF SECTION ELEVEN  
22 HUNDRED FIFTEEN OF THIS CHAPTER, UNLESS SUCH CITY, COUNTY OR SCHOOL  
23 DISTRICT ELECTS OTHERWISE; PROVIDED THAT IF SUCH A CITY HAVING A POPU-  
24 LATION OF ONE MILLION OR MORE ENACTS THE RESOLUTION DESCRIBED IN SUBDI-  
25 VISION (S) OF THIS SECTION OR REPEALS SUCH RESOLUTION, SUCH RESOLUTION  
26 OR REPEAL SHALL ALSO BE DEEMED TO AMEND ANY LOCAL LAW, ORDINANCE OR  
27 RESOLUTION ENACTED BY SUCH A CITY IMPOSING SUCH TAXES PURSUANT TO THE  
28 AUTHORITY OF THIS SUBDIVISION, WHETHER OR NOT SUCH TAXES ARE SUSPENDED  
29 AT THE TIME SUCH CITY ENACTS ITS RESOLUTION PURSUANT TO SUBDIVISION (S)  
30 OF THIS SECTION OR AT THE TIME OF ANY SUCH REPEAL; PROVIDED, FURTHER,  
31 THAT ANY SUCH LOCAL LAW, ORDINANCE OR RESOLUTION AND SECTION ELEVEN  
32 HUNDRED SEVEN OF THIS CHAPTER, AS DEEMED TO BE AMENDED IN THE EVENT A  
33 CITY OF ONE MILLION OR MORE ENACTS A RESOLUTION PURSUANT TO THE AUTHORI-  
34 TY OF SUBDIVISION (S) OF THIS SECTION, SHALL BE FURTHER AMENDED, AS  
35 PROVIDED IN SECTION TWELVE HUNDRED EIGHTEEN OF THIS SUBPART, SO THAT THE  
36 CHILD RESTRAINT SYSTEM EXEMPTION IN ANY SUCH LOCAL LAW, ORDINANCE OR  
37 RESOLUTION OR IN SUCH SECTION ELEVEN HUNDRED SEVEN OF THIS CHAPTER IS  
38 THE SAME AS THE CHILD RESTRAINT SYSTEM EXEMPTION IN PARAGRAPH FIFTY OF  
39 SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER.

40 S 4. Subdivision (d) of section 1210 of the tax law, as amended by  
41 section 37 of part S-1 of chapter 57 of the laws of 2009, is amended to  
42 read as follows:

43 (d) A local law, ordinance or resolution imposing any tax pursuant to  
44 this section, increasing or decreasing the rate of such tax, repealing  
45 or suspending such tax, exempting from such tax the energy sources and  
46 services described in paragraph three of subdivision (a) or of subdivi-  
47 sion (b) of this section or changing the rate of tax imposed on such  
48 energy sources and services or providing for the credit or refund  
49 described in clause six of subdivision (a) of section eleven hundred  
50 nineteen of this chapter must go into effect only on one of the follow-  
51 ing dates: March first, June first, September first or December first;  
52 provided, that a local law, ordinance or resolution providing for the  
53 exemption described in paragraph thirty of subdivision (a) of section  
54 eleven hundred fifteen of this chapter or repealing any such exemption  
55 or a local law, ordinance or resolution providing for a refund or credit  
56 described in subdivision (d) of section eleven hundred nineteen of this

chapter or repealing such provision so provided must go into effect only on March first; PROVIDED, FURTHER, THAT A LOCAL LAW, ORDINANCE OR RESOLUTION PROVIDING FOR THE EXEMPTION DESCRIBED IN PARAGRAPH FIFTY OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER OR REPEALING ANY SUCH EXEMPTION SO PROVIDED AND A RESOLUTION ENACTED PURSUANT TO THE AUTHORITY OF SUBDIVISION (S) OF THIS SECTION PROVIDING SUCH EXEMPTION OR REPEALING SUCH EXEMPTION SO PROVIDED MAY GO INTO EFFECT IMMEDIATELY. No such local law, ordinance or resolution shall be effective unless a certified copy of such law, ordinance or resolution is mailed by registered or certified mail to the commissioner at the commissioner's office in Albany at least ninety days prior to the date it is to become effective. However, the commissioner may waive and reduce such ninety-day minimum notice requirement to a mailing of such certified copy by registered or certified mail within a period of not less than thirty days prior to such effective date if the commissioner deems such action to be consistent with the commissioner's duties under section twelve hundred fifty of this article and the commissioner acts by resolution. Where the restriction provided for in section twelve hundred twenty-three of this article as to the effective date of a tax and the notice requirement provided for therein are applicable and have not been waived, the restriction and notice requirement in section twelve hundred twenty-three of this article shall also apply.

S 5. Section 1210 of the tax law is amended by adding a new subdivision (s) to read as follows:

(S) NOTWITHSTANDING ANY OTHER PROVISION OF STATE OR LOCAL LAW, ORDINANCE OR RESOLUTION TO THE CONTRARY: (1) ANY CITY HAVING A POPULATION OF ONE MILLION OR MORE IN WHICH THE TAXES IMPOSED BY SECTION ELEVEN HUNDRED SEVEN OF THIS CHAPTER ARE IN EFFECT, ACTING THROUGH ITS LOCAL LEGISLATIVE BODY, IS HEREBY AUTHORIZED AND EMPOWERED TO ELECT TO PROVIDE THE EXEMPTION FROM SUCH TAXES FOR THE SAME CAR RESTRAINT SYSTEM EXEMPT FROM STATE SALES AND COMPENSATING USE TAXES DESCRIBED IN PARAGRAPH FIFTY OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER BY ENACTING A RESOLUTION IN THE FORM SET FORTH IN PARAGRAPH TWO OF THIS SUBDIVISION; WHEREUPON, UPON COMPLIANCE WITH THE PROVISIONS OF SUBDIVISIONS (D) AND (E) OF THIS SECTION, SUCH ENACTMENT OF SUCH RESOLUTION SHALL BE DEEMED TO BE AN AMENDMENT TO SUCH SECTION ELEVEN HUNDRED SEVEN AND SUCH SECTION ELEVEN HUNDRED SEVEN SHALL BE DEEMED TO INCORPORATE SUCH EXEMPTION AS IF IT HAD BEEN DULY ENACTED BY THE STATE LEGISLATURE AND APPROVED BY THE GOVERNOR.

(2) FORM OF RESOLUTION: BE IT ENACTED BY THE (INSERT PROPER TITLE OF LOCAL LEGISLATIVE BODY) AS FOLLOWS:

SECTION ONE. RECEIPTS FROM SALES OF AND CONSIDERATION GIVEN OR CONTRACTED TO BE GIVEN FOR PURCHASES OF CHILD RESTRAINT SYSTEMS EXEMPT FROM STATE SALES AND COMPENSATING USE TAXES PURSUANT TO PARAGRAPH FIFTY OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THE TAX LAW SHALL ALSO BE EXEMPT FROM SALES AND COMPENSATING USE TAXES IMPOSED IN THIS JURISDICTION.

SECTION TWO. THIS RESOLUTION SHALL TAKE EFFECT, (INSERT THE DATE) AND SHALL APPLY TO SALES MADE AND USES OCCURRING ON AND AFTER THAT DATE ALTHOUGH MADE OR OCCURRING UNDER A PRIOR CONTRACT.

S 6. The commissioner of taxation and finance is hereby authorized to implement the provisions of this act with respect to the elimination of the imposition of sales tax, additional taxes, and supplemental taxes on child restraint systems and all other taxes so addressed by this act.

S 7. This act shall take effect on the first day of the sales tax quarterly period, as described in subdivision (b) of section 1136 of the

tax law, beginning at least 90 days after the date this act shall have become a law and shall apply in accordance with the applicable transitional provisions of sections 1106 and 1217 of the tax law.

#### PART D

Section 1. Paragraph 3 of subdivision (a) of section 1115 of the tax law, as amended by chapter 201 of the laws of 1976, is amended to read as follows:

(3) Drugs and medicines intended for use, internally or externally, in the cure, mitigation, treatment or prevention of illnesses or diseases in human beings, medical equipment (including component parts thereof) and supplies required for such use or to correct or alleviate physical incapacity, and products consumed by humans for the preservation of health but not including cosmetics [or toilet articles] notwithstanding the presence of medicinal ingredients therein or medical equipment (including component parts thereof) and supplies, other than such drugs and medicines, purchased at retail for use in performing medical and similar services for compensation.

S 2. Subdivision (a) of section 1115 of the tax law is amended by adding a new paragraph 51 to read as follows:

(51) HYGIENE PRODUCTS INCLUDING: SHAMPOO, CONDITIONER, SOAP, BODY WASH, DENTAL FLOSS, TOOTHBRUSHES, TOOTHPASTE, MOUTHWASH, DEODORANT, ANTIPERSPIRANT, FEMININE HYGIENE PRODUCTS INCLUDING SANITARY NAPKINS AND TAMPONS, TOILET PAPER, TISSUES, RAZORS, SHAVING CREAM, COTTON SWABS, COTTONBALLS, DISPOSABLE AND NON-DISPOSABLE DIAPERS, DIAPER RASH OINTMENTS, BABY WIPES.

S 3. Subdivision (b) of section 1107 of the tax law is amended by adding a new clause 15 to read as follows:

(15) EXCEPT AS OTHERWISE PROVIDED BY LAW, THE EXEMPTION PROVIDED IN PARAGRAPH FIFTY-ONE OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS ARTICLE RELATING TO HYGIENE PRODUCTS SHALL BE APPLICABLE PURSUANT TO A LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED BY A CITY SUBJECT TO THE PROVISIONS OF THIS SECTION. SUCH CITY IS EMPOWERED TO ADOPT OR REPEAL SUCH A LOCAL LAW, ORDINANCE OR RESOLUTION. SUCH ADOPTION OR REPEAL SHALL ALSO BE DEEMED TO AMEND ANY LOCAL LAW, ORDINANCE OR RESOLUTION ENACTED BY SUCH A CITY IMPOSING TAXES PURSUANT TO THE AUTHORITY OF SUBDIVISION (A) OF SECTION TWELVE HUNDRED TEN OF THIS CHAPTER.

S 4. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as amended by chapter 13 of the laws of 2013, is amended to read as follows:

(1) Either, all of the taxes described in article twenty-eight of this chapter, at the same uniform rate, as to which taxes all provisions of the local laws, ordinances or resolutions imposing such taxes shall be identical, except as to rate and except as otherwise provided, with the corresponding provisions in such article twenty-eight, including the definition and exemption provisions of such article, so far as the provisions of such article twenty-eight can be made applicable to the taxes imposed by such city or county and with such limitations and special provisions as are set forth in this article. The taxes authorized under this subdivision may not be imposed by a city or county unless the local law, ordinance or resolution imposes such taxes so as to include all portions and all types of receipts, charges or rents, subject to state tax under sections eleven hundred five and eleven hundred ten of this chapter, except as otherwise provided. (i) Any local law, ordinance or resolution enacted by any city of less than one

1 million or by any county or school district, imposing the taxes author-  
2 ized by this subdivision, shall, notwithstanding any provision of law to  
3 the contrary, exclude from the operation of such local taxes all sales  
4 of tangible personal property for use or consumption directly and  
5 predominantly in the production of tangible personal property, gas,  
6 electricity, refrigeration or steam, for sale, by manufacturing, proc-  
7 essing, generating, assembly, refining, mining or extracting; and all  
8 sales of tangible personal property for use or consumption predominantly  
9 either in the production of tangible personal property, for sale, by  
10 farming or in a commercial horse boarding operation, or in both; and,  
11 unless such city, county or school district elects otherwise, shall omit  
12 the provision for credit or refund contained in clause six of subdivi-  
13 sion (a) or subdivision (d) of section eleven hundred nineteen of this  
14 chapter. (ii) Any local law, ordinance or resolution enacted by any  
15 city, county or school district, imposing the taxes authorized by this  
16 subdivision, shall omit the residential solar energy systems equipment  
17 exemption provided for in subdivision (ee), the commercial solar energy  
18 systems equipment exemption provided for in subdivision (ii) and the  
19 clothing and footwear exemption provided for in paragraph thirty of  
20 subdivision (a) of section eleven hundred fifteen of this chapter,  
21 unless such city, county or school district elects otherwise as to  
22 either such residential solar energy systems equipment exemption, such  
23 commercial solar energy systems equipment exemption or such clothing and  
24 footwear exemption. ANY LOCAL LAW, ORDINANCE OR RESOLUTION ENACTED BY  
25 ANY CITY, COUNTY OR SCHOOL DISTRICT, IMPOSING THE TAXES AUTHORIZED BY  
26 THIS SUBDIVISION, SHALL OMIT THE HYGIENE PRODUCTS EXEMPTION PROVIDED FOR  
27 IN PARAGRAPH FIFTY-ONE OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED  
28 FIFTEEN OF THIS CHAPTER, UNLESS SUCH CITY, COUNTY OR SCHOOL DISTRICT  
29 ELECTS OTHERWISE; PROVIDED THAT IF SUCH A CITY HAVING A POPULATION OF  
30 ONE MILLION OR MORE ENACTS THE RESOLUTION DESCRIBED IN SUBDIVISION (T)  
31 OF THIS SECTION OR REPEALS SUCH RESOLUTION, SUCH RESOLUTION OR REPEAL  
32 SHALL ALSO BE DEEMED TO AMEND ANY LOCAL LAW, ORDINANCE OR RESOLUTION  
33 ENACTED BY SUCH A CITY IMPOSING SUCH TAXES PURSUANT TO THE AUTHORITY OF  
34 THIS SUBDIVISION, WHETHER OR NOT SUCH TAXES ARE SUSPENDED AT THE TIME  
35 SUCH CITY ENACTS ITS RESOLUTION PURSUANT TO SUBDIVISION (T) OF THIS  
36 SECTION OR AT THE TIME OF SUCH REPEAL; PROVIDED, FURTHER, THAT ANY SUCH  
37 LOCAL LAW, ORDINANCE OR RESOLUTION AND SECTION ELEVEN HUNDRED SEVEN OF  
38 THIS CHAPTER, AS DEEMED TO BE AMENDED IN THE EVENT A CITY OF ONE MILLION  
39 OR MORE ENACTS A RESOLUTION PURSUANT TO THE AUTHORITY OF SUBDIVISION (T)  
40 OF THIS SECTION, SHALL BE FURTHER AMENDED, AS PROVIDED IN SECTION TWELVE  
41 HUNDRED EIGHTEEN OF THIS SUBPART, SO THAT THE HYGIENE PRODUCTS EXEMPTION  
42 IN ANY SUCH LOCAL LAW, ORDINANCE OR RESOLUTION OR IN SUCH SECTION ELEVEN  
43 HUNDRED SEVEN OF THIS CHAPTER IS THE SAME AS THE HYGIENE PRODUCTS  
44 EXEMPTION IN PARAGRAPH FIFTY-ONE OF SUBDIVISION (A) OF SECTION ELEVEN  
45 HUNDRED FIFTEEN OF THIS CHAPTER.

46 S 5. Subdivision (d) of section 1210 of the tax law, as amended by  
47 section 37 of part S-1 of chapter 57 of the laws of 2009, is amended to  
48 read as follows:

49 (d) A local law, ordinance or resolution imposing any tax pursuant to  
50 this section, increasing or decreasing the rate of such tax, repealing  
51 or suspending such tax, exempting from such tax the energy sources and  
52 services described in paragraph three of subdivision (a) or of subdivi-  
53 sion (b) of this section or changing the rate of tax imposed on such  
54 energy sources and services or providing for the credit or refund  
55 described in clause six of subdivision (a) of section eleven hundred  
56 nineteen of this chapter must go into effect only on one of the follow-

1 ing dates: March first, June first, September first or December first;  
2 provided, that a local law, ordinance or resolution providing for the  
3 exemption described in paragraph thirty of subdivision (a) of section  
4 eleven hundred fifteen of this chapter or repealing any such exemption  
5 or a local law, ordinance or resolution providing for a refund or credit  
6 described in subdivision (d) of section eleven hundred nineteen of this  
7 chapter or repealing such provision so provided must go into effect only  
8 on March first; PROVIDED, FURTHER, THAT A LOCAL LAW, ORDINANCE OR RESOL-  
9 UTION PROVIDING FOR THE EXEMPTION DESCRIBED IN PARAGRAPH FIFTY-ONE OF  
10 SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER OR  
11 REPEALING ANY SUCH EXEMPTION SO PROVIDED AND A RESOLUTION ENACTED PURSU-  
12 ANT TO THE AUTHORITY OF SUBDIVISION (T) OF THIS SECTION PROVIDING SUCH  
13 EXEMPTION OR REPEALING SUCH EXEMPTION SO PROVIDED MAY GO INTO EFFECT  
14 IMMEDIATELY. No such local law, ordinance or resolution shall be effec-  
15 tive unless a certified copy of such law, ordinance or resolution is  
16 mailed by registered or certified mail to the commissioner at the  
17 commissioner's office in Albany at least ninety days prior to the date  
18 it is to become effective. However, the commissioner may waive and  
19 reduce such ninety-day minimum notice requirement to a mailing of such  
20 certified copy by registered or certified mail within a period of not  
21 less than thirty days prior to such effective date if the commissioner  
22 deems such action to be consistent with the commissioner's duties under  
23 section twelve hundred fifty of this article and the commissioner acts  
24 by resolution. Where the restriction provided for in section twelve  
25 hundred twenty-three of this article as to the effective date of a tax  
26 and the notice requirement provided for therein are applicable and have  
27 not been waived, the restriction and notice requirement in section  
28 twelve hundred twenty-three of this article shall also apply.

29 S 6. Section 1210 of the tax law is amended by adding a new subdivi-  
30 sion (t) to read as follows:

31 (T) NOTWITHSTANDING ANY OTHER PROVISION OF STATE OR LOCAL LAW, ORDI-  
32 NANCE OR RESOLUTION TO THE CONTRARY: (1) ANY CITY HAVING A POPULATION OF  
33 ONE MILLION OR MORE IN WHICH THE TAXES IMPOSED BY SECTION ELEVEN HUNDRED  
34 SEVEN OF THIS CHAPTER ARE IN EFFECT, ACTING THROUGH ITS LOCAL LEGISLA-  
35 TIVE BODY, IS HEREBY AUTHORIZED AND EMPOWERED TO ELECT TO PROVIDE THE  
36 EXEMPTION FROM SUCH TAXES FOR THE SAME HYGIENE PRODUCTS EXEMPT FROM  
37 STATE SALES AND COMPENSATING USE TAXES DESCRIBED IN PARAGRAPH FIFTY-ONE  
38 OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER BY  
39 ENACTING A RESOLUTION IN THE FORM SET FORTH IN PARAGRAPH TWO OF THIS  
40 SUBDIVISION; WHEREUPON, UPON COMPLIANCE WITH THE PROVISIONS OF SUBDIVI-  
41 SIONS (D) AND (E) OF THIS SECTION, SUCH ENACTMENT OF SUCH RESOLUTION  
42 SHALL BE DEEMED TO BE AN AMENDMENT TO SUCH SECTION ELEVEN HUNDRED SEVEN  
43 AND SUCH SECTION ELEVEN HUNDRED SEVEN SHALL BE DEEMED TO INCORPORATE  
44 SUCH EXEMPTION AS IF IT HAD BEEN DULY ENACTED BY THE STATE LEGISLATURE  
45 AND APPROVED BY THE GOVERNOR.

46 (2) FORM OF RESOLUTION: BE IT ENACTED BY THE (INSERT PROPER TITLE OF  
47 LOCAL LEGISLATIVE BODY) AS FOLLOWS:

48 SECTION ONE. RECEIPTS FROM SALES OF AND CONSIDERATION GIVEN OR  
49 CONTRACTED TO BE GIVEN FOR PURCHASES OF HYGIENE PRODUCTS EXEMPT FROM  
50 STATE SALES AND COMPENSATING USE TAXES PURSUANT TO PARAGRAPH FIFTY-ONE  
51 OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THE TAX LAW  
52 SHALL ALSO BE EXEMPT FROM SALES AND COMPENSATING USE TAXES IMPOSED IN  
53 THIS JURISDICTION.

54 SECTION TWO. THIS RESOLUTION SHALL TAKE EFFECT, (INSERT THE DATE) AND  
55 SHALL APPLY TO SALES MADE AND USES OCCURRING ON AND AFTER THAT DATE  
56 ALTHOUGH MADE OR OCCURRING UNDER A PRIOR CONTRACT.

1 S 7. The commissioner of taxation and finance is hereby authorized to  
2 implement the provisions of this act with respect to the elimination of  
3 the imposition of sales tax, additional taxes, and supplemental taxes on  
4 hygiene products and all other taxes so addressed by this act.

5 S 8. This act shall take effect on the first day of the sales tax  
6 quarterly period, as described in subdivision (b) of section 1136 of the  
7 tax law, beginning at least 90 days after the date this act shall have  
8 become a law and shall apply in accordance with the applicable transi-  
9 tional provisions of sections 1106 and 1217 of the tax law.

10 S 2. Severability. If any clause, sentence, paragraph, section or part  
11 of this act shall be adjudged by any court of competent jurisdiction to  
12 be invalid and after exhaustion of all further judicial review, the  
13 judgment shall not affect, impair, or invalidate the remainder thereof,  
14 but shall be confined in its operation to the clause, sentence, para-  
15 graph, section or part of this act directly involved in the controversy  
16 in which the judgment shall have been rendered.

17 S 3. This act shall take effect immediately provided, however, that  
18 the applicable effective date of Parts A through D of this act shall be  
19 as specifically set forth in the last section of such Parts.