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

5597

2015-2016 Regular Sessions

I N A S S E M B L Y

February 27, 2015

Introduced by M. of A. KAVANAGH, BENEDETTO -- Multi-Sponsored by -- M. of A. DINOWITZ -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to exempting pet food from sales and compensating use taxes

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

Section 1. Subdivision (a) of section 1115 of the tax law is amended by adding a new paragraph 44 to read as follows:

(44) PET FOOD AND SPECIALITY PET FOOD AS SUCH TERMS ARE DEFINED IN ARTICLE EIGHT OF THE AGRICULTURE AND MARKETS LAW.

S 2. This act shall take effect on the first day of a sales tax quarterly period, as described in subdivision (b) of section 1136 of the tax law, next commencing at least 60 days after this act shall have become a law.

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

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