

6177

2015-2016 Regular Sessions

I N A S S E M B L Y

March 16, 2015

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

AN ACT to amend the tax law, in relation to taxpayer relief on cell phone taxes

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

1 Section 1. Section 1109 of the tax law is amended by adding a new
2 subdivision (i) to read as follows:

3 (I) THE EXEMPTION CONTAINED IN SUBDIVISION (CC) OF SECTION ELEVEN
4 HUNDRED FIFTEEN OF THIS ARTICLE SHALL NOT APPLY.

5 S 2. Subdivision (cc) of section 1115 of the tax law, as added by
6 section 11 of part S of chapter 85 of the laws of 2002, is amended to
7 read as follows:

8 (cc) Notwithstanding any other provision of law to the contrary,
9 receipts from the sale of mobile telecommunications service [by a home
10 service provider] shall be exempt from the taxes imposed by subparagraph
11 (B) of paragraph one and paragraph two of subdivision (b) of section
12 eleven hundred five of this article [if the mobile telecommunications
13 customer's place of primary use is within a taxing jurisdiction outside
14 this state].

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

18 (1) Either, all of the taxes described in article twenty-eight of this
19 chapter, at the same uniform rate, as to which taxes all provisions of
20 the local laws, ordinances or resolutions imposing such taxes shall be
21 identical, except as to rate and except as otherwise provided, with the
22 corresponding provisions in such article twenty-eight, including the
23 definition and exemption provisions of such article, so far as the
24 provisions of such article twenty-eight can be made applicable to the
25 taxes imposed by such city or county and with such limitations and

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

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1 special provisions as are set forth in this article. The taxes author-
2 ized under this subdivision may not be imposed by a city or county
3 unless the local law, ordinance or resolution imposes such taxes so as
4 to include all portions and all types of receipts, charges or rents,
5 subject to state tax under sections eleven hundred five and eleven
6 hundred ten of this chapter, except as otherwise provided. (i) Any local
7 law, ordinance or resolution enacted by any city of less than one
8 million or by any county or school district, imposing the taxes author-
9 ized by this subdivision, shall, notwithstanding any provision of law to
10 the contrary, exclude from the operation of such local taxes all sales
11 of tangible personal property for use or consumption directly and
12 predominantly in the production of tangible personal property, gas,
13 electricity, refrigeration or steam, for sale, by manufacturing, proc-
14 essing, generating, assembly, refining, mining or extracting; and all
15 sales of tangible personal property for use or consumption predominantly
16 either in the production of tangible personal property, for sale, by
17 farming or in a commercial horse boarding operation, or in both; and,
18 unless such city, county or school district elects otherwise, shall omit
19 the provision for credit or refund contained in clause six of subdivi-
20 sion (a) or subdivision (d) of section eleven hundred nineteen of this
21 chapter. (ii) Any local law, ordinance or resolution enacted by any
22 city, county or school district, imposing the taxes authorized by this
23 subdivision, shall omit the residential solar energy systems equipment
24 exemption provided for in subdivision (ee), the commercial solar energy
25 systems equipment exemption provided for in subdivision (ii) and the
26 clothing and footwear exemption provided for in paragraph thirty of
27 subdivision (a) AND THE MOBILE TELECOMMUNICATIONS SERVICE EXEMPTION
28 PROVIDED FOR IN SUBDIVISION (CC) of section eleven hundred fifteen of
29 this chapter, unless such city, county or school district elects other-
30 wise as to either such residential solar energy systems equipment
31 exemption, such commercial solar energy systems equipment exemption
32 [or], such clothing and footwear exemption OR SUCH TELECOMMUNICATIONS
33 SERVICE EXEMPTION.

34 S 4. Section 1210 of the tax law is amended by adding a new subdivi-
35 sion (q) to read as follows:

36 (Q) NOTWITHSTANDING ANY OTHER PROVISION OF STATE OR LOCAL LAW, ORDI-
37 NANCE OR RESOLUTION TO THE CONTRARY:

38 (1) ANY CITY, COUNTY OR SCHOOL DISTRICT, ACTING THROUGH ITS GOVERNING
39 BODY, IS HEREBY AUTHORIZED AND EMPOWERED TO ELECT TO PROVIDE THE SAME
40 EXEMPTIONS FROM SUCH TAXES AS THE MOBILE TELECOMMUNICATIONS SERVICE
41 EXEMPTION FROM STATE SALES AND COMPENSATING USE TAXES DESCRIBED IN
42 SUBDIVISION (CC) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER BY
43 ENACTING A RESOLUTION IN THE FORM SET FORTH IN PARAGRAPH TWO OF THIS
44 SUBDIVISION; ANY CITY HAVING A POPULATION OF ONE MILLION OR MORE WHERE-
45 UPON, UPON COMPLIANCE WITH THE PROVISIONS OF SUBDIVISIONS (D) AND (E) OF
46 THIS SECTION, SUCH ENACTMENT OF SUCH RESOLUTION SHALL BE DEEMED TO BE AN
47 AMENDMENT TO SECTION ELEVEN HUNDRED SEVEN AND SUCH SECTION SHALL BE
48 DEEMED TO INCORPORATE SUCH EXEMPTIONS AS IF THEY HAD BEEN DULY ENACTED
49 BY THE STATE LEGISLATURE AND APPROVED BY THE GOVERNOR.

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

52 SECTION ONE. RECEIPTS FROM SALES OF AND CONSIDERATION GIVEN OR
53 CONTRACTED TO BE GIVEN FOR, OR FOR THE USE OF, MOBILE TELECOMMUNICATIONS
54 SERVICE EXEMPT FROM STATE SALES AND COMPENSATING USE TAXES PURSUANT TO
55 SUBDIVISION (CC) OF SECTION 1115 OF THE TAX LAW SHALL ALSO BE EXEMPT
56 FROM SALES AND COMPENSATING USE TAXES IMPOSED IN THIS JURISDICTION.

1 SECTION TWO. THIS RESOLUTION SHALL TAKE EFFECT MARCH 1, (INSERT THE
2 YEAR, BUT NOT EARLIER THAN THE YEAR 2016) AND SHALL APPLY TO SALES MADE,
3 SERVICES RENDERED AND USES OCCURRING ON AND AFTER THAT DATE IN ACCORD-
4 ANCE WITH THE APPLICABLE TRANSITIONAL PROVISIONS IN SECTIONS 1106, 1216
5 AND 1217 OF THE NEW YORK TAX LAW.

6 S 5. This act shall take effect immediately; provided, however, that
7 sections one and two of this act shall take effect March 1, 2016.