

7205

2015-2016 Regular Sessions

I N A S S E M B L Y

April 28, 2015

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

AN ACT to amend the tax law, in relation to authorizing the county of Putnam to exempt from county sales and compensating use taxes certain clothing and footwear, during the period commencing on August fifteenth and through August twenty-fourth, two thousand fifteen

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

1 Section 1. Section 1210 of the tax law is amended by adding a new
2 subdivision (q) to read as follows:
3 (Q) NOTWITHSTANDING ANY PROVISION OF STATE OR LOCAL LAW, ORDINANCE OR
4 RESOLUTION TO THE CONTRARY:
5 (1) THE COUNTY OF PUTNAM IS HEREBY AUTHORIZED TO EXEMPT FROM THE TAXES
6 IT IMPOSES PURSUANT TO PARAGRAPH ONE OF SUBDIVISION (A) OF THIS SECTION,
7 CLOTHING AND FOOTWEAR AS DESCRIBED IN PARAGRAPH THIRTY OF SUBDIVISION
8 (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER FOR THE PERIOD
9 BEGINNING AUGUST FIFTEENTH, TWO THOUSAND FIFTEEN, AND ENDING AUGUST
10 TWENTY-FOURTH, TWO THOUSAND FIFTEEN, BY ENACTING A RESOLUTION IN THE
11 FORM SET FORTH IN PARAGRAPH TWO OF THIS SUBDIVISION NOT LATER THAN JULY
12 FIRST, TWO THOUSAND FIFTEEN. SUCH RESOLUTION SHALL NOT BE EFFECTIVE
13 UNLESS SUCH COUNTY MAILES A CERTIFIED COPY OF THE RESOLUTION BY CERTIFIED
14 OR REGISTERED MAIL TO THE COMMISSIONER AT THE COMMISSIONER'S OFFICE IN
15 ALBANY NOT LATER THAN JULY FIRST, TWO THOUSAND FIFTEEN, AND THE COUNTY
16 ALSO FILES CERTIFIED COPIES OF SUCH RESOLUTION WITH THE COUNTY CLERK OF
17 THE COUNTY OF PUTNAM, THE SECRETARY OF STATE AND THE STATE COMPTROLLER
18 WITHIN FIVE DAYS AFTER THE DATE THE RESOLUTION IS ENACTED.
19 (2) FORM OF RESOLUTION: BE IT ENACTED BY THE (INSERT PROPER TITLE OF
20 LOCAL LEGISLATIVE BODY) AS FOLLOWS:
21 SECTION ONE. FOR THE PERIOD BEGINNING AUGUST 15, 2015 AND ENDING
22 AUGUST 24, 2015, RECEIPTS FROM SALES OF AND CONSIDERATION GIVEN OR
23 CONTRACTED TO BE GIVEN FOR CLOTHING AND FOOTWEAR EXEMPT FROM STATE SALES

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

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1 AND COMPENSATING USE TAXES PURSUANT TO PARAGRAPH 30 OF SUBDIVISION (A)
2 OF SECTION 1115 OF THE TAX LAW SHALL ALSO BE EXEMPT FROM THE SALES AND
3 COMPENSATING USE TAXES IMPOSED BY THIS JURISDICTION.

4 SECTION TWO. THIS RESOLUTION SHALL TAKE EFFECT AUGUST 15, 2015, AND
5 SHALL APPLY TO SALES MADE AND USES OCCURRING ON AND AFTER THAT DATE IN
6 ACCORDANCE WITH THE APPLICABLE TRANSITIONAL PROVISIONS IN SECTIONS 1106
7 AND 1217 OF THE TAX LAW AND SHALL CEASE TO APPLY WITH REGARD TO SALES
8 MADE AND USES OCCURRING ON OR AFTER AUGUST 24, 2015.

9 (3) IF THE COUNTY OF PUTNAM ADOPTS THE RESOLUTION AUTHORIZED BY THIS
10 SUBDIVISION, THE TAXES IMPOSED BY SECTION ELEVEN HUNDRED NINE OF THIS
11 CHAPTER IN SUCH COUNTY SHALL NOT BE AFFECTED AND THE PROVISIONS OF
12 SUBDIVISION (G) OF SUCH SECTION ELEVEN HUNDRED NINE SHALL NOT APPLY TO
13 THE EXEMPTION AUTHORIZED BY THIS SUBDIVISION.

14 S 2. This act shall take effect immediately.