

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

8061

2015-2016 Regular Sessions

I N A S S E M B L Y

June 5, 2015

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

AN ACT to amend the tax law, in relation to enacting the "New York state
sportsmen's weekend act" and creating a limited exemption of the sale
of certain firearms, ammunition, archery equipment and hunting
supplies from state sales and compensating use taxes and granting
municipalities the option to grant such limited exemption

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

1 Section 1. This act shall be known and may be cited as the "New York
2 state sportsmen's weekend act".
3 S 2. Subdivision (a) of section 1115 of the tax law is amended by
4 adding a new paragraph 44 to read as follows:
5 (44) FIREARMS, AMMUNITION, ARCHERY EQUIPMENT AND HUNTING SUPPLIES
6 DURING THE THREE-DAY PERIOD EACH YEAR COMMENCING ON THE THIRD FRIDAY OF
7 AUGUST, AND ENDING ON THE FOLLOWING MONDAY. FOR PURPOSES OF THIS PARA-
8 GRAPH FIREARMS SHALL MEAN ANY PISTOL, REVOLVER, RIFLE OR SHOTGUN USED
9 FOR THE PREDOMINANT USE OF HUNTING, AS DETERMINED BY THE COMMISSIONER OF
10 THE DEPARTMENT OF ENVIRONMENTAL CONSERVATION. AMMUNITION, ARCHERY
11 EQUIPMENT AND HUNTING SUPPLIES SHALL MEAN ANY CROSSBOWS, LONG BOWS AND
12 THEIR RESPECTIVE SUPPLIES USED FOR THE PREDOMINANT USE OF HUNTING, AS
13 DETERMINED BY THE COMMISSIONER OF THE DEPARTMENT OF ENVIRONMENTAL
14 CONSERVATION. THIS PARAGRAPH SHALL ONLY APPLY TO PISTOLS OR REVOLVERS ON
15 THE CONDITION THAT THE PURCHASING INDIVIDUAL HAS OBTAINED THE LICENSE
16 REQUIRED TO PURCHASE SUCH A FIREARM, PURSUANT TO SECTION 400.00 OF THE
17 PENAL LAW, PRIOR TO THE THREE-DAY PERIOD PROVIDED IN THIS PARAGRAPH.
18 S 3. Subdivision (b) of section 1107 of the tax law is amended by
19 adding a new clause 12 to read as follows:
20 (12) EXCEPT AS OTHERWISE PROVIDED BY LAW, THE EXEMPTION ON FIREARMS,
21 AMMUNITION, ARCHERY EQUIPMENT AND HUNTING SUPPLIES DURING THE THREE-DAY
22 PERIOD EACH YEAR COMMENCING ON THE THIRD FRIDAY OF AUGUST AND ENDING ON
23 THE FOLLOWING MONDAY, PROVIDED IN PARAGRAPH FORTY-FOUR OF SUBDIVISION
24 (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS ARTICLE, SHALL BE APPLICA-
25 BLE PURSUANT TO A LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED BY A CITY

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

LBD10447-03-5

1 SUBJECT TO THE PROVISIONS OF THIS SECTION. SUCH CITY IS EMPOWERED TO
2 ADOPT OR REPEAL SUCH A LOCAL LAW, ORDINANCE OR RESOLUTION. SUCH ADOPTION
3 OR REPEAL SHALL ALSO BE DEEMED TO AMEND ANY LOCAL LAW, ORDINANCE OR
4 RESOLUTION ENACTED BY SUCH A CITY IMPOSING TAXES PURSUANT TO THE AUTHOR-
5 ITY OF SUBDIVISION (A) OF SECTION TWELVE HUNDRED TEN OF THIS CHAPTER.

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

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

1 OR RESOLUTION SHALL ALSO BE DEEMED TO AMEND ANY LOCAL LAW, ORDINANCE OR
2 RESOLUTION ENACTED BY SUCH A CITY IMPOSING SUCH TAX PURSUANT TO THE
3 AUTHORITY OF THIS SUBDIVISION, WHETHER OR NOT SUCH TAXES ARE SUSPENDED
4 AT THE TIME SUCH CITY ENACTS ITS RESOLUTION PURSUANT TO SUBDIVISION (Q)
5 OF THIS SECTION OR AT THE TIME OF ANY SUCH REPEAL; PROVIDED FURTHER THAT
6 ANY SUCH LOCAL LAW, ORDINANCE OR RESOLUTION AND SECTION ELEVEN HUNDRED
7 SEVEN OF THIS CHAPTER, AS DEEMED TO BE AMENDED IN THE EVENT A CITY OF
8 ONE MILLION OR MORE ENACTS A RESOLUTION PURSUANT TO THE AUTHORITY OF
9 SUBDIVISION (Q) OF THIS SECTION, SHALL BE FURTHER AMENDED, AS PROVIDED
10 IN SECTION TWELVE HUNDRED EIGHTEEN OF THIS SUBPART, SO THAT THE
11 FIREARMS, AMMUNITION, ARCHERY EQUIPMENT AND HUNTING SUPPLIES EXEMPTION
12 DURING THE THREE-DAY PERIOD EACH YEAR COMMENCING ON THE THIRD FRIDAY OF
13 AUGUST, AND ENDING ON THE FOLLOWING MONDAY, IN ANY SUCH LOCAL LAW, ORDI-
14 NANCE OR RESOLUTION OR IN SUCH SECTION ELEVEN HUNDRED SEVEN OF THIS
15 CHAPTER IS THE SAME AS THE STATE FIREARMS, AMMUNITION, ARCHERY EQUIPMENT
16 AND HUNTING SUPPLIES EXEMPTION DURING THE THREE-DAY PERIOD EACH YEAR
17 COMMENCING ON THE THIRD FRIDAY OF AUGUST, AND ENDING ON THE FOLLOWING
18 MONDAY, IN PARAGRAPH FORTY-FOUR OF SUBDIVISION (A) OF SECTION ELEVEN
19 HUNDRED FIFTEEN OF THIS CHAPTER.

20 S 5. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as
21 amended by section 3 of part Z of chapter 59 of the laws of 2015, is
22 amended to read as follows:

23 (1) Either, all of the taxes described in article twenty-eight of this
24 chapter, at the same uniform rate, as to which taxes all provisions of
25 the local laws, ordinances or resolutions imposing such taxes shall be
26 identical, except as to rate and except as otherwise provided, with the
27 corresponding provisions in such article twenty-eight, including the
28 definition and exemption provisions of such article, so far as the
29 provisions of such article twenty-eight can be made applicable to the
30 taxes imposed by such city or county and with such limitations and
31 special provisions as are set forth in this article. The taxes author-
32 ized under this subdivision may not be imposed by a city or county
33 unless the local law, ordinance or resolution imposes such taxes so as
34 to include all portions and all types of receipts, charges or rents,
35 subject to state tax under sections eleven hundred five and eleven
36 hundred ten of this chapter, except as otherwise provided. (i) Any local
37 law, ordinance or resolution enacted by any city of less than one
38 million or by any county or school district, imposing the taxes author-
39 ized by this subdivision, shall, notwithstanding any provision of law to
40 the contrary, exclude from the operation of such local taxes all sales
41 of tangible personal property for use or consumption directly and
42 predominantly in the production of tangible personal property, gas,
43 electricity, refrigeration or steam, for sale, by manufacturing, proc-
44 essing, generating, assembly, refining, mining or extracting; and all
45 sales of tangible personal property for use or consumption predominantly
46 either in the production of tangible personal property, for sale, by
47 farming or in a commercial horse boarding operation, or in both; and,
48 unless such city, county or school district elects otherwise, shall omit
49 the provision for credit or refund contained in clause six of subdivi-
50 sion (a) or subdivision (d) of section eleven hundred nineteen of this
51 chapter. (ii) Any local law, ordinance or resolution enacted by any
52 city, county or school district, imposing the taxes authorized by this
53 subdivision, shall omit the residential solar energy systems equipment
54 and electricity exemption provided for in subdivision (ee), the commer-
55 cial solar energy systems equipment and electricity exemption provided
56 for in subdivision (ii) and the clothing and footwear exemption provided

1 for in paragraph thirty of subdivision (a) of section eleven hundred
2 fifteen of this chapter, unless such city, county or school district
3 elects otherwise as to either such residential solar energy systems
4 equipment and electricity exemption, such commercial solar energy
5 systems equipment and electricity exemption or such clothing and foot-
6 wear exemption. (III) ANY LOCAL LAW, ORDINANCE OR RESOLUTION ENACTED BY
7 ANY CITY, COUNTY OR SCHOOL DISTRICT, IMPOSING THE TAXES AUTHORIZED BY
8 THIS SUBDIVISION, SHALL OMIT THE FIREARMS, AMMUNITION, ARCHERY EQUIPMENT
9 AND HUNTING SUPPLIES EXEMPTION DURING THE THREE-DAY PERIOD EACH YEAR
10 COMMENCING ON THE THIRD FRIDAY OF AUGUST, AND ENDING ON THE FOLLOWING
11 MONDAY, AS PROVIDED FOR IN PARAGRAPH FORTY-FOUR OF SUBDIVISION (A) OF
12 SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER, UNLESS SUCH CITY, COUNTY
13 OR SCHOOL DISTRICT ELECTS OTHERWISE; PROVIDED THAT IF SUCH A CITY HAVING
14 A POPULATION OF ONE MILLION OR MORE ENACTS THE RESOLUTION DESCRIBED IN
15 SUBDIVISION (Q) OF THIS SECTION OR REPEALS SUCH RESOLUTION, SUCH REPEAL
16 OR RESOLUTION SHALL ALSO BE DEEMED TO AMEND ANY LOCAL LAW, ORDINANCE OR
17 RESOLUTION ENACTED BY SUCH A CITY IMPOSING SUCH TAX PURSUANT TO THE
18 AUTHORITY OF THIS SUBDIVISION, WHETHER OR NOT SUCH TAXES ARE SUSPENDED
19 AT THE TIME SUCH CITY ENACTS ITS RESOLUTION PURSUANT TO SUBDIVISION (Q)
20 OF THIS SECTION OR AT THE TIME OF ANY SUCH REPEAL; PROVIDED FURTHER THAT
21 ANY SUCH LOCAL LAW, ORDINANCE OR RESOLUTION AND SECTION ELEVEN HUNDRED
22 SEVEN OF THIS CHAPTER, AS DEEMED TO BE AMENDED IN THE EVENT A CITY OF
23 ONE MILLION OR MORE ENACTS A RESOLUTION PURSUANT TO THE AUTHORITY OF
24 SUBDIVISION (Q) OF THIS SECTION, SHALL BE FURTHER AMENDED, AS PROVIDED
25 IN SECTION TWELVE HUNDRED EIGHTEEN OF THIS SUBPART, SO THAT THE
26 FIREARMS, AMMUNITION, ARCHERY EQUIPMENT AND HUNTING SUPPLIES EXEMPTION
27 DURING THE THREE-DAY PERIOD EACH YEAR COMMENCING ON THE THIRD FRIDAY OF
28 AUGUST, AND ENDING ON THE FOLLOWING MONDAY, IN ANY SUCH LOCAL LAW,
29 ORDINANCE OR RESOLUTION OR IN SECTION ELEVEN HUNDRED SEVEN OF THIS CHAP-
30 TER IS THE SAME AS THE STATE FIREARMS, AMMUNITION, ARCHERY EQUIPMENT AND
31 HUNTING SUPPLIES EXEMPTION DURING THE THREE-DAY PERIOD EACH YEAR
32 COMMENCING ON THE THIRD FRIDAY OF AUGUST, AND ENDING ON THE FOLLOWING
33 MONDAY, IN PARAGRAPH FORTY-FOUR OF SUBDIVISION (A) OF SECTION ELEVEN
34 HUNDRED FIFTEEN OF THIS CHAPTER.

35 S 6. Subdivision (d) of section 1210 of the tax law, as amended by
36 section 37 of part S-1 of chapter 57 of the laws of 2009, is amended to
37 read as follows:

38 (d) A local law, ordinance or resolution imposing any tax pursuant to
39 this section, increasing or decreasing the rate of such tax, repealing
40 or suspending such tax, exempting from such tax the energy sources and
41 services described in paragraph three of subdivision (a) or of subdivi-
42 sion (b) of this section or changing the rate of tax imposed on such
43 energy sources and services or providing for the credit or refund
44 described in clause six of subdivision (a) of section eleven hundred
45 nineteen of this chapter must go into effect only on one of the follow-
46 ing dates: March first, June first, September first or December first;
47 provided, that a local law, ordinance or resolution providing for the
48 exemption described in paragraph thirty of subdivision (a) of section
49 eleven hundred fifteen of this chapter or repealing any such exemption
50 or a local law, ordinance or resolution providing for a refund or credit
51 described in subdivision (d) of section eleven hundred nineteen of this
52 chapter or repealing such provision so provided must go into effect only
53 on March first; PROVIDED FURTHER THAT A LOCAL LAW, ORDINANCE OR RESOL-
54 UTION PROVIDING FOR THE EXEMPTION DESCRIBED IN PARAGRAPH FORTY-FOUR OF
55 SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER OR
56 REPEALING ANY SUCH EXEMPTION SO PROVIDED AND A RESOLUTION ENACTED PURSU-

1 ANT TO THE AUTHORITY OF SUBDIVISION (Q) OF THIS SECTION PROVIDED SUCH
2 EXEMPTION OR REPEALING SUCH EXEMPTION SO PROVIDED MAY GO INTO EFFECT
3 IMMEDIATELY. No such local law, ordinance or resolution shall be effective
4 unless a certified copy of such law, ordinance or resolution is
5 mailed by registered or certified mail to the commissioner at the
6 commissioner's office in Albany at least ninety days prior to the date
7 it is to become effective. However, the commissioner may waive and
8 reduce such ninety-day minimum notice requirement to a mailing of such
9 certified copy by registered or certified mail within a period of not
10 less than thirty days prior to such effective date if the commissioner
11 deems such action to be consistent with the commissioner's duties under
12 section twelve hundred fifty of this article and the commissioner acts
13 by resolution. Where the restriction provided for in section twelve
14 hundred twenty-three of this article as to the effective date of a tax
15 and the notice requirement provided for therein are applicable and have
16 not been waived, the restriction and notice requirement in section
17 twelve hundred twenty-three of this article shall also apply.

18 S 7. Subdivision (d) of section 1210 of the tax law, as amended by
19 section 4-a of part Z of chapter 59 of the laws of 2015, is amended to
20 read as follows:

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

1 hundred twenty-three of this article as to the effective date of a tax
2 and the notice requirement provided for therein are applicable and have
3 not been waived, the restriction and notice requirement in section
4 twelve hundred twenty-three of this article shall also apply.

5 S 8. Section 1210 of the tax law is amended by adding a new subdivi-
6 sion (q) to read as follows:

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

9 (1) ANY CITY HAVING A POPULATION OF ONE MILLION OR MORE IN WHICH THE
10 TAXES IMPOSED BY SECTION ELEVEN HUNDRED SEVEN OF THIS CHAPTER ARE IN
11 EFFECT, ACTING THROUGH ITS LOCAL LEGISLATIVE BODY, IS HEREBY AUTHORIZED
12 AND EMPOWERED TO ELECT TO PROVIDE THE SAME EXEMPTION FROM SUCH TAXES AS
13 THE FIREARMS, AMMUNITION, ARCHERY EQUIPMENT AND HUNTING SUPPLIES
14 EXEMPTION DURING A THREE-DAY PERIOD EACH YEAR COMMENCING ON THE THIRD
15 FRIDAY OF AUGUST, AND ENDING ON THE FOLLOWING MONDAY, FROM STATE SALES
16 AND COMPENSATING USE TAXES DESCRIBED IN PARAGRAPH FORTY-FOUR OF SUBDIVI-
17 SION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER BY ENACTING A
18 RESOLUTION IN THE FORM SET FORTH IN PARAGRAPH TWO OF THIS SUBDIVISION;
19 WHEREUPON, UPON COMPLIANCE WITH THE PROVISIONS OF SUBDIVISIONS (D) AND
20 (E) OF THIS SECTION, SUCH ENACTMENT OF SUCH RESOLUTION SHALL BE DEEMED
21 TO BE AN AMENDMENT TO SUCH SECTION ELEVEN HUNDRED SEVEN AND SUCH SECTION
22 ELEVEN HUNDRED SEVEN SHALL BE DEEMED TO INCORPORATE SUCH EXEMPTION AS IF
23 IT HAD BEEN DULY ENACTED BY THE STATE LEGISLATURE AND APPROVED BY THE
24 GOVERNOR.

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

27 SECTION 1. RECEIPTS FROM SALES OF AND CONSIDERATION GIVEN OR
28 CONTRACTED TO BE GIVEN FOR PURCHASES OF FIREARMS, AMMUNITION, ARCHERY
29 EQUIPMENT AND HUNTING SUPPLIES EXEMPT FROM STATE SALES AND COMPENSATING
30 USE TAXES DURING A THREE-DAY PERIOD EACH YEAR COMMENCING ON THE THIRD
31 FRIDAY OF AUGUST AND ENDING ON THE FOLLOWING MONDAY, PURSUANT TO PARA-
32 GRAPH FORTY-FOUR OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF
33 THE TAX LAW SHALL ALSO BE EXEMPT FROM SALES AND COMPENSATING USE TAXES
34 IMPOSED IN THIS JURISDICTION.

35 SECTION 2. THIS RESOLUTION SHALL TAKE EFFECT, (INSERT THE DATE) AND
36 SHALL APPLY TO SALES MADE AND USES OCCURRING ON AND AFTER THAT DATE
37 ALTHOUGH MADE OR OCCURRING UNDER A PRIOR CONTRACT.

38 S 9. This act shall take effect on the first day of the sales tax
39 quarterly period, as described in subdivision (b) of section 1136 of the
40 tax law, beginning at least 90 days after the date this act shall have
41 become a law and shall apply in accordance with the applicable transi-
42 tional provisions of sections 1106 and 1217 of the tax law; provided
43 that sections five and seven of this act shall apply to sales made on or
44 after the date such sections shall have taken effect; and provided
45 further that the amendments to paragraph 1 of subdivision (a) of section
46 1210 of the tax law made by section five of this act shall take effect
47 on the same date as section 3 of part Z of chapter 59 of the laws of
48 2015 takes effect; and the amendments to subdivision (d) of section 1210
49 of the tax law made by section seven of this act shall take effect on
50 the same date as section 4-a of part Z of chapter 59 of the laws of
51 2015, takes effect; and provided, further, that the commissioner of
52 taxation and finance shall be authorized on and after the date this act
53 shall have become a law to adopt and amend any rules or regulations
54 necessary to implement this act on its effective date.