

8430

2015-2016 Regular Sessions

I N A S S E M B L Y

October 9, 2015

Introduced by M. of A. ORTIZ, PEOPLES-STOKES, JAFFEE -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to exempting medical equipment and supplies purchased by a health care facility located in an empire zone from the sales and compensating use tax

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

1 Section 1. Subdivision (a) of section 1115 of the tax law is amended
2 by adding a new paragraph 44 to read as follows:
3 (44) (I) MEDICAL EQUIPMENT AND MEDICAL SUPPLIES PURCHASED FOR USE BY
4 HEALTH CARE FACILITIES THAT SERVE UNINSURED PATIENTS LOCATED IN AN AREA
5 DESIGNATED AS AN EMPIRE ZONE PURSUANT TO ARTICLE EIGHTEEN-B OF THE
6 GENERAL MUNICIPAL LAW. SUCH EXEMPTION SHALL APPLY TO THE FIRST FIVE
7 HUNDRED THOUSAND DOLLARS OF MEDICAL EQUIPMENT AND MEDICAL SUPPLIES
8 PURCHASED BY THE TAXPAYER.
9 (II) FOR PURPOSES OF THIS SUBDIVISION, THE FOLLOWING TERMS SHALL HAVE
10 THE FOLLOWING MEANINGS:
11 (A) "MEDICAL EQUIPMENT" SHALL MEAN DURABLE MEDICAL EQUIPMENT THAT CAN
12 BE USED REPEATEDLY AND THAT SERVES A MEDICAL PURPOSE IN THE DIAGNOSIS,
13 TREATMENT OR CARE OF AN INDIVIDUAL;
14 (B) "MEDICAL SUPPLIES" SHALL MEAN ITEMS THAT ARE CONSUMABLE, EXPENDABLE,
15 DISPOSABLE OR NONDURABLE, AND THAT SERVE A MEDICAL PURPOSE IN THE
16 DIAGNOSIS, TREATMENT OR CARE OF AN INDIVIDUAL; AND
17 (C) "HEALTH CARE FACILITY" SHALL MEAN A HOSPITAL AS DEFINED IN ARTICLE
18 TWENTY-EIGHT OF THE PUBLIC HEALTH LAW.
19 S 2. This act shall take effect on the first day of a sales tax quarterly
20 period, as described in subdivision (b) of section 1136 of the tax
21 law, next commencing at least sixty days after this act shall have
22 become law and shall apply in accordance with the applicable transitional
23 provisions of sections 1106 and 1217 of the tax law; provided,
24 further, that the commissioner of taxation and finance shall be authorized
25 on and after the date this act shall have become a law to take
26 steps necessary to implement the provisions of this act on its effective
27 date.

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

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