

1822

2015-2016 Regular Sessions

I N S E N A T E

January 15, 2015

Introduced by Sen. RITCHIE -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to providing for a sales tax exemption for farm abstracts

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

1 Section 1. Paragraph 1 of subdivision (c) of section 1105 of the tax
2 law, as amended by chapter 583 of the laws of 2011, is amended to read
3 as follows:
4 (1) The furnishing of information by printed, mimeographed or multi-
5 graphed matter or by duplicating written or printed matter in any other
6 manner, including the services of collecting, compiling or analyzing
7 information of any kind or nature and furnishing reports thereof to
8 other persons, but excluding the furnishing of information which is
9 personal or individual in nature and which is not or may not be substan-
10 tially incorporated in reports furnished to other persons, and excluding
11 the services of advertising or other agents, or other persons acting in
12 a representative capacity, and information services used by newspapers,
13 electronic news services, radio broadcasters and television broadcasters
14 in the collection and dissemination of news, and excluding meteorologi-
15 cal services, AND EXCLUDING THE SALE OF AN ABSTRACT OF TITLE TO REAL
16 PROPERTY TO BE USED FOR AGRICULTURAL PURPOSES TO EITHER A PROSPECTIVE
17 PURCHASER OF REAL PROPERTY OR TO AN ATTORNEY REPRESENTING A PROSPECTIVE
18 PURCHASER.
19 S 2. This act shall take effect immediately.

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

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