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

1962--A

2015-2016 Regular Sessions

I N S E N A T E

January 15, 2015

Introduced by Sen. ROBACH -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations -- recommitted to the Committee on Investigations and Government Operations in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to a severe weather sales tax free week

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

Section 1. Legislative intent. Recent winter storms have highlighted the need for New Yorkers to have severe whether preparedness supplies not only in their home but also in their cars. In order to encourage advance planing and increased awareness to help New York residents survive deadly storms and make preparation less costly for consumers, sales tax shall be waived on common disaster supplies the first week of November each year.

S 2. Section 1115 of the tax law is amended by adding a new subdivision (kk) to read as follows:

(KK)(1) RECEIPTS FROM THE RETAIL SALE OF COMMON DISASTER SUPPLIES SHALL BE EXEMPT FROM TAXES IMPOSED BY THIS ARTICLE FOR THE FIRST WEEK OF NOVEMBER ANNUALLY.

(2) COMMON DISASTER SUPPLIES SHALL INCLUDE SNOW BLOWERS, ELECTRIC SHOVELS, SHOVELS, ROOF RAKES, ICE CHOPPERS, ROCK SALT OR CALCIUM CHLORIDE PELLETS, GENERATORS COSTING ONE THOUSAND DOLLARS OR LESS, EXTENSION CORDS, POWER STRIPS, PORTABLE ELECTRIC HEATERS, PORTABLE BATTERY OR SELF-OPERATED RADIOS, BATTERY OR SELF-POWERED FLASHLIGHTS, BATTERY OR SELF-POWERED LANTERNS, PORTABLE SELF-POWERED LIGHT SOURCES SUCH AS CHEMLIGHTS AND LIGHT STICKS, FUEL CONTAINERS, BATTERIES, POWER INVERTERS, BATTERY OR SELF-POWERED WEATHER BAND RADIOS, CELL PHONE CHARGERS, COOLERS, ICE PACKS, FIRST AID KITS, DUCT TAPE, MANUAL CAN OPENERS, PLASTIC

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

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SHEETING, TIE-DOWN KITS, BUNGEE CORDS, ROPE, CARBON MONOXIDE DETECTORS, SMOKE DETECTORS, AUXILIARY SUMP PUMPS AND FIRE EXTINGUISHERS.

S 3. This act shall take effect on the one hundred eightieth day after is shall have become a law.