

4761--A

2015-2016 Regular Sessions

I N S E N A T E

April 15, 2015

Introduced by Sen. FUNKE -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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 ASSEMBLY, 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:

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

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1 (12) EXCEPT AS OTHERWISE PROVIDED BY LAW, THE EXEMPTION ON FIREARMS,
2 AMMUNITION, ARCHERY EQUIPMENT AND HUNTING SUPPLIES DURING THE THREE-DAY
3 PERIOD EACH YEAR COMMENCING ON THE THIRD FRIDAY OF AUGUST AND ENDING ON
4 THE FOLLOWING MONDAY, PROVIDED IN PARAGRAPH FORTY-FOUR OF SUBDIVISION
5 (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS ARTICLE, SHALL BE APPLICA-
6 BLE PURSUANT TO A LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED BY A CITY
7 SUBJECT TO THE PROVISIONS OF THIS SECTION. SUCH CITY IS EMPOWERED TO
8 ADOPT OR REPEAL SUCH A LOCAL LAW, ORDINANCE OR RESOLUTION. SUCH ADOPTION
9 OR REPEAL SHALL ALSO BE DEEMED TO AMEND ANY LOCAL LAW, ORDINANCE OR
10 RESOLUTION ENACTED BY SUCH A CITY IMPOSING TAXES PURSUANT TO THE AUTHOR-
11 ITY OF SUBDIVISION (A) OF SECTION TWELVE HUNDRED TEN OF THIS CHAPTER.

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

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

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

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

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

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

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

44 (d) A local law, ordinance or resolution imposing any tax pursuant to
45 this section, increasing or decreasing the rate of such tax, repealing
46 or suspending such tax, exempting from such tax the energy sources and
47 services described in paragraph three of subdivision (a) or of subdivi-
48 sion (b) of this section or changing the rate of tax imposed on such
49 energy sources and services or providing for the credit or refund
50 described in clause six of subdivision (a) of section eleven hundred
51 nineteen of this chapter must go into effect only on one of the follow-
52 ing dates: March first, June first, September first or December first;
53 provided, that a local law, ordinance or resolution providing for the
54 exemption described in paragraph thirty of subdivision (a) of section
55 eleven hundred fifteen of this chapter or repealing any such exemption
56 or a local law, ordinance or resolution providing for a refund or credit

1 described in subdivision (d) of section eleven hundred nineteen of this
2 chapter or repealing such provision so provided must go into effect only
3 on March first; PROVIDED FURTHER THAT A LOCAL LAW, ORDINANCE OR RESOL-
4 UTION PROVIDING FOR THE EXEMPTION DESCRIBED IN PARAGRAPH FORTY-FOUR OF
5 SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF THIS CHAPTER OR
6 REPEALING ANY SUCH EXEMPTION SO PROVIDED AND A RESOLUTION ENACTED PURSU-
7 ANT TO THE AUTHORITY OF SUBDIVISION (Q) OF THIS SECTION PROVIDED SUCH
8 EXEMPTION OR REPEALING SUCH EXEMPTION SO PROVIDED MAY GO INTO EFFECT
9 IMMEDIATELY. No such local law, ordinance or resolution shall be effec-
10 tive unless a certified copy of such law, ordinance or resolution is
11 mailed by registered or certified mail to the commissioner at the
12 commissioner's office in Albany at least ninety days prior to the date
13 it is to become effective. However, the commissioner may waive and
14 reduce such ninety-day minimum notice requirement to a mailing of such
15 certified copy by registered or certified mail within a period of not
16 less than thirty days prior to such effective date if the commissioner
17 deems such action to be consistent with the commissioner's duties under
18 section twelve hundred fifty of this article and the commissioner acts
19 by resolution. Where the restriction provided for in section twelve
20 hundred twenty-three of this article as to the effective date of a tax
21 and the notice requirement provided for therein are applicable and have
22 not been waived, the restriction and notice requirement in section
23 twelve hundred twenty-three of this article shall also apply.

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

27 (d) A local law, ordinance or resolution imposing any tax pursuant to
28 this section, increasing or decreasing the rate of such tax, repealing
29 or suspending such tax, exempting from such tax the energy sources and
30 services described in paragraph three of subdivision (a) or of subdivi-
31 sion (b) of this section or changing the rate of tax imposed on such
32 energy sources and services or providing for the credit or refund
33 described in clause six of subdivision (a) of section eleven hundred
34 nineteen of this chapter, or electing or repealing the exemption for
35 residential solar equipment and electricity in subdivision (ee) of
36 section eleven hundred fifteen of this article, or the exemption for
37 commercial solar equipment and electricity in subdivision (ii) of
38 section eleven hundred fifteen of this article must go into effect only
39 on one of the following dates: March first, June first, September first
40 or December first; provided, that a local law, ordinance or resolution
41 providing for the exemption described in paragraph thirty of subdivision
42 (a) of section eleven hundred fifteen of this chapter or repealing any
43 such exemption or a local law, ordinance or resolution providing for a
44 refund or credit described in subdivision (d) of section eleven hundred
45 nineteen of this chapter or repealing such provision so provided must go
46 into effect only on March first; PROVIDED FURTHER THAT A LOCAL LAW,
47 ORDINANCE OR RESOLUTION PROVIDING FOR THE EXEMPTION DESCRIBED IN PARA-
48 GRAPH FORTY-FOUR OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED FIFTEEN OF
49 THIS CHAPTER OR REPEALING ANY SUCH EXEMPTION SO PROVIDED AND A RESOL-
50 UTION ENACTED PURSUANT TO THE AUTHORITY OF SUBDIVISION (Q) OF THIS
51 SECTION PROVIDED SUCH EXEMPTION OR REPEALING SUCH EXEMPTION SO PROVIDED
52 MAY GO INTO EFFECT IMMEDIATELY. No such local law, ordinance or resol-
53 ution shall be effective unless a certified copy of such law, ordinance
54 or resolution is mailed by registered or certified mail to the commis-
55 sioner at the commissioner's office in Albany at least ninety days prior
56 to the date it is to become effective. However, the commissioner may

1 waive and reduce such ninety-day minimum notice requirement to a mailing
2 of such certified copy by registered or certified mail within a period
3 of not less than thirty days prior to such effective date if the commis-
4 sioner deems such action to be consistent with the commissioner's duties
5 under section twelve hundred fifty of this article and the commissioner
6 acts by resolution. Where the restriction provided for in section twelve
7 hundred twenty-three of this article as to the effective date of a tax
8 and the notice requirement provided for therein are applicable and have
9 not been waived, the restriction and notice requirement in section
10 twelve hundred twenty-three of this article shall also apply.

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

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

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

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

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

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

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

1 2015, takes effect; and provided, further, that the commissioner of
2 taxation and finance shall be authorized on and after the date this act
3 shall have become a law to adopt and amend any rules or regulations
4 necessary to implement this act on its effective date.