STATE OF NEW YORK

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5361

2017-2018 Regular Sessions

IN ASSEMBLY

February 8, 2017
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Introduced by M. of A. THIELE -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to exempting coin-operated tire inflation equipment from sales and use taxes

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1   Section 1. Paragraph 3 of subdivision (t) of section 1115 of the tax
2   law is renumbered paragraph 4 and a new paragraph 3 is added to read as
3   follows:
4   *(3) Receipts from every sale, except for resale, of the service of*
5   *inflating of tires and other inflatable tangible personal property and*
6   *consideration given or contracted to be given for such service, where*
7   *the purchaser or user of the service inflates the tires or other such*
8   *tangible personal property at the facility where the air stand or tire*
9   *inflation equipment is located, by means exclusively of coin-operated*
10 *equipment and neither the vendor operating the facility nor any employee*
11 *of the vendor assists the purchaser in inflating the tires or other*
12 *property, shall be exempt from tax under this article, to the extent of*
13 *the amount of money or value, in money, of tokens deposited in such*
14 *coin-operated equipment by the purchaser of the service.*
15   § 2. This act shall take effect on the first day of the sales tax
16 quarterly period, as described in subdivision (b) of section 1136 of the
17 tax law, next commencing at least sixty days after this act shall have
18 become a law and shall apply to services rendered on or after such date
19 in accordance with the applicable transitional provisions in sections
20 1106 and 1217 of the tax law; provided, further, that the commissioner
21 of taxation and finance shall be authorized on and after the date this
22 act shall have become a law to adopt and amend any rules or regulations
23 and issue any procedure, forms or instructions necessary to implement
24 this act on its effective date.

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

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