STATE OF NEW YORK

6113

2017-2018 Regular Sessions

IN ASSEMBLY

February 23, 2017

Introduced by M. of A. KOLB, OAKS, RAIA, MALLIOTAKIS, MONTESANO, GIGLIO, BUTLER -- Multi-Sponsored by -- M. of A. BLANKENBUSH, DiPIETRO, FRIEND -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to eliminating state sales and compensating use taxes on motor fuels and diesel motor fuels and authorizing localities to eliminate such taxes at the local level (Part A); to amend the tax law, in relation to exemptions from sales and use taxes (Part B); to amend the tax law, in relation to providing a sales tax exemption for child restraint systems (Part C); to amend the tax law, in relation to exemptions from sales and use taxes (Part D); to amend the tax law, in relation to providing a sales tax exemption for household cleaning products (Part E); and to amend the tax law, in relation to providing a sales tax exemption for certain ready-to-eat foods at grocery stores (Part F)

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

Section 1. This act enacts into law components of legislation relating 1 2 to "Shop-NY". Each component is wholly contained within a Part identified as Parts A through F. The effective date for each particular 3 4 provision contained within such Part is set forth in the last section of 5 such Part. Any provision in any section contained within a Part, including the effective date of the Part, which makes a reference to a section б 7 "of this act", when used in connection with that particular component, shall be deemed to mean and refer to the corresponding section of the 8 Part in which it is found. Section three of this act sets forth the 9 10 general effective date of this act.

11

PART A

12 Section 1. Subdivision (a) of section 1115 of the tax law is amended 13 by adding a new paragraph 49 to read as follows:

EXPLANATION--Matter in <u>italics</u> (underscored) is new; matter in brackets [-] is old law to be omitted.

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(49) Motor fuel and diesel motor fuel. 1 2 2. Subdivision (b) of section 1107 of the tax law is amended by S 3 adding a new clause 12 to read as follows: 4 (12) Except as otherwise provided by law, the exemption provided in 5 paragraph forty-nine of subdivision (a) of section eleven hundred б fifteen of this article relating to motor fuel and diesel motor fuel shall be applicable pursuant to a local law, ordinance or resolution 7 8 adopted by a city subject to the provisions of this section. Such city 9 is empowered to adopt or repeal such a local law, ordinance or resolution. Such adoption or repeal shall also be deemed to amend any local 10 11 law, ordinance or resolution enacted by such a city imposing taxes pursuant to the authority of subdivision (a) of section twelve hundred 12 13 ten of this chapter. 14 § 3. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as 15 amended by section 2 of part WW of chapter 60 of the laws of 2016, is 16 amended to read as follows: 17 (1) Either, all of the taxes described in article twenty-eight of this 18 chapter, at the same uniform rate, as to which taxes all provisions of the local laws, ordinances or resolutions imposing such taxes shall be 19 20 identical, except as to rate and except as otherwise provided, with the 21 corresponding provisions in such article twenty-eight, including the definition and exemption provisions of such article, so far as the 22 provisions of such article twenty-eight can be made applicable to the 23 24 taxes imposed by such city or county and with such limitations and special provisions as are set forth in this article. The taxes author-25 26 ized under this subdivision may not be imposed by a city or county 27 unless the local law, ordinance or resolution imposes such taxes so as to include all portions and all types of receipts, charges or rents, subject to state tax under sections eleven hundred five and eleven 28 29 30 hundred ten of this chapter, except as otherwise provided. (i) Any local 31 law, ordinance or resolution enacted by any city of less than one 32 million or by any county or school district, imposing the taxes author-33 ized by this subdivision, shall, notwithstanding any provision of law to 34 the contrary, exclude from the operation of such local taxes all sales 35 of tangible personal property for use or consumption directly and 36 predominantly in the production of tangible personal property, gas, 37 electricity, refrigeration or steam, for sale, by manufacturing, proc-38 essing, generating, assembly, refining, mining or extracting; and all 39 sales of tangible personal property for use or consumption predominantly either in the production of tangible personal property, for sale, by 40 41 farming or in a commercial horse boarding operation, or in both; and, 42 unless such city, county or school district elects otherwise, shall omit 43 the provision for credit or refund contained in clause six of subdivision (a) or subdivision (d) of section eleven hundred nineteen of this 44 45 (ii) Any local law, ordinance or resolution enacted by any chapter. 46 city, county or school district, imposing the taxes authorized by this 47 subdivision, shall omit the residential solar energy systems equipment and electricity exemption provided for in subdivision (ee), the commer-48 49 cial solar energy systems equipment and electricity exemption provided 50 for in subdivision (ii), the commercial fuel cell electricity generating 51 systems equipment and electricity generated by such equipment exemption 52 provided for in subdivision (kk) and the clothing and footwear exemption 53 provided for in paragraph thirty of subdivision (a) of section eleven 54 hundred fifteen of this chapter, unless such city, county or school 55 district elects otherwise as to such residential solar energy systems 56 equipment and electricity exemption, such commercial solar energy

systems equipment and electricity exemption, commercial fuel cell elec-1 2 tricity generating systems equipment and electricity generated by such 3 equipment exemption or such clothing and footwear exemption. Any local 4 law, ordinance or resolution enacted by any city, county or school 5 district, imposing the taxes authorized by this subdivision, shall omit б the motor fuel and diesel motor fuel exemption provided for in paragraph 7 forty-nine of subdivision (a) of section eleven hundred fifteen of this 8 chapter, unless such city, county or school district elects otherwise; 9 provided that if such a city having a population of one million or more 10 enacts the resolution described in subdivision (q) of this section or 11 repeals such resolution, such resolution or repeal shall also be deemed to amend any local law, ordinance or resolution enacted by such a city 12 13 imposing such taxes pursuant to the authority of this subdivision, 14 whether or not such taxes are suspended at the time such city enacts its 15 resolution pursuant to subdivision (q) of this section or at the time of 16 any such repeal; provided, further, that any such local law, ordinance 17 or resolution and section eleven hundred seven of this chapter, as deemed to be amended in the event a city of one million or more enacts a 18 19 resolution pursuant to the authority of subdivision (q) of this section, 20 shall be further amended, as provided in section twelve hundred eighteen 21 of this subpart, so that the motor fuel and diesel motor fuel exemption 22 in any such local law, ordinance or resolution or in such section eleven hundred seven of this chapter is the same as the motor fuel and diesel 23 24 motor fuel exemption in paragraph forty-nine of subdivision (a) of section eleven hundred fifteen of this chapter. (iii) Any local law, 25 26 ordinance or resolution enacted by any city, county or school district, 27 imposing the taxes authorized by this subdivision, shall omit the resi-28 dential solar energy systems equipment and electricity exemption provided for in subdivision (ee), the commercial solar energy systems 29 30 equipment and electricity exemption provided for in subdivision (ii) and 31 the clothing and footwear exemption provided for in paragraph thirty of 32 subdivision (a) of section eleven hundred fifteen of this chapter, 33 unless such city, county or school district elects otherwise as to either such residential solar energy systems equipment and electricity 34 35 exemption, such commercial solar energy systems equipment and electric-36 ity exemption or such clothing and footwear exemption.

37 § 4. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as 38 amended by section 2 of part WW of chapter 60 of the laws of 2016 and 39 subparagraph (i) as separately amended by section 5 of part Z of chapter 40 of the laws of 2016, is amended to read as follows:

41 (1) Either, all of the taxes described in article twenty-eight of this 42 chapter, at the same uniform rate, as to which taxes all provisions of 43 the local laws, ordinances or resolutions imposing such taxes shall be 44 identical, except as to rate and except as otherwise provided, with the 45 corresponding provisions in such article twenty-eight, including the 46 definition and exemption provisions of such article, so far as the 47 provisions of such article twenty-eight can be made applicable to the 48 taxes imposed by such city or county and with such limitations and special provisions as are set forth in this article. The taxes author-49 50 ized under this subdivision may not be imposed by a city or county 51 unless the local law, ordinance or resolution imposes such taxes so as 52 to include all portions and all types of receipts, charges or rents, 53 subject to state tax under sections eleven hundred five and eleven 54 hundred ten of this chapter, except as otherwise provided. (i) Any 55 local law, ordinance or resolution enacted by any city of less than one 56 million or by any county or school district, imposing the taxes author-

ized by this subdivision, shall, notwithstanding any provision of law to 1 2 the contrary, exclude from the operation of such local taxes all sales 3 of tangible personal property for use or consumption directly and 4 predominantly in the production of tangible personal property, gas, 5 electricity, refrigeration or steam, for sale, by manufacturing, procб essing, generating, assembly, refining, mining or extracting; and all sales of tangible personal property for use or consumption predominantly 7 8 either in the production of tangible personal property, for sale, by 9 farming or in a commercial horse boarding operation, or in both; and all 10 sales of fuel sold for use in commercial aircraft and general aviation 11 aircraft; and, unless such city, county or school district elects otherwise, shall omit the provision for credit or refund contained in clause 12 13 six of subdivision (a) or subdivision (d) of section eleven hundred 14 nineteen of this chapter. (ii) Any local law, ordinance or resolution 15 enacted by any city, county or school district, imposing the taxes 16 authorized by this subdivision, shall omit the residential solar energy 17 systems equipment and electricity exemption provided for in subdivision 18 (ee), the commercial solar energy systems equipment and electricity 19 exemption provided for in subdivision (ii), the commercial fuel cell 20 electricity generating systems equipment and electricity generated by 21 such equipment exemption provided for in subdivision (kk) and the clothing and footwear exemption provided for in paragraph thirty of subdivi-22 23 sion (a) of section eleven hundred fifteen of this chapter, unless such 24 city, county or school district elects otherwise as to such residential 25 solar energy systems equipment and electricity exemption, such commer-26 cial solar energy systems equipment and electricity exemption, commer-27 cial fuel cell electricity generating systems equipment and electricity 28 generated by such equipment exemption or such clothing and footwear 29 exemption. Any local law, ordinance or resolution enacted by any city, 30 county or school district, imposing the taxes authorized by this subdi-31 vision, shall omit the mobile telecommunication services exemption 32 provided for in subdivision (cc) of section eleven hundred fifteen of 33 this chapter, unless such city, county or school district elects other-34 wise; provided that if such a city having a population of one million or 35 more enacts the resolution described in subdivision (p) of this section 36 or repeals such resolution, such resolution or repeal shall also be 37 deemed to amend any local law, ordinance or resolution enacted by such a 38 city imposing such taxes pursuant to the authority of this subdivision, 39 whether or not such taxes are suspended at the time such city enacts its 40 resolution pursuant to subdivision (p) of this section or at the time of 41 such repeal; provided, further, that any such local law, ordinance or 42 resolution and section eleven hundred seven of this chapter, as deemed 43 to be amended in the event a city of one million or more enacts a resolution pursuant to the authority of subdivision (p) of this section, 44 45 shall be further amended, as provided in section twelve hundred eighteen 46 of this subpart, so that the wireless telecommunications services 47 exemption in any such local law, ordinance or resolution or in such 48 section eleven hundred seven of this chapter is the same as the mobile telecommunication services exemption in subdivision (cc) of section 49

50 eleven hundred fifteen of this chapter. (iii) Any local law, ordinance 51 or resolution enacted by any city, county or school district, imposing 52 the taxes authorized by this subdivision, shall omit the residential 53 solar energy systems equipment and electricity exemption provided for in 54 subdivision (ee), the commercial solar energy systems equipment and 55 electricity exemption provided for in subdivision (ii) and the clothing 56 and footwear exemption provided for in paragraph thirty of subdivision

T	(a) of section eleven hundred fifteen of this chapter, unless such city,
2	county or school district elects otherwise as to either such residential
3	solar energy systems equipment and electricity exemption, such commer-
4	cial solar energy systems equipment and electricity exemption or such
5	clothing and footwear exemption.
б	§ 5. Subdivision (d) of section 1210 of the tax law, as amended by
7	section 4 of part WW of chapter 60 of the laws of 2016, is amended to
8	read as follows:
9	(d) A local law, ordinance or resolution imposing any tax pursuant to
10	this section, increasing or decreasing the rate of such tax, repealing
11	or suspending such tax, exempting from such tax the energy sources and
12	services described in paragraph three of subdivision (a) or of subdivi-
13	sion (b) of this section or changing the rate of tax imposed on such
14	energy sources and services or providing for the credit or refund
1 ⊑	described in alguage six of subdivision (a) of section eleven hundred

15 described in clause six of subdivision (a) of section eleven hundred 16 nineteen of this chapter, or electing or repealing the exemption for residential solar equipment and electricity in subdivision (ee) of 17 section eleven hundred fifteen of this article, or the exemption for 18 commercial solar equipment and electricity in subdivision (ii) of 19 20 section eleven hundred fifteen of this article, or electing or repealing 21 the exemption for commercial fuel cell electricity generating systems 22 equipment and electricity generated by such equipment in subdivision 23 (kk) of section eleven hundred fifteen of this article must go into 24 effect only on one of the following dates: March first, June first, 25 September first or December first; provided, that a local law, ordinance 26 or resolution providing for the exemption described in paragraph thirty 27 of subdivision (a) of section eleven hundred fifteen of this chapter or 28 repealing any such exemption or a local law, ordinance or resolution providing for a refund or credit described in subdivision (d) of section 29 30 eleven hundred nineteen of this chapter or repealing such provision so 31 provided must go into effect only on March first; provided, further, 32 that a local law, ordinance or resolution providing for the exemption 33 described in paragraph forty-nine of subdivision (a) of section eleven hundred fifteen of this chapter or repealing any such exemption so 34 35 provided and a resolution enacted pursuant to the authority of subdivi-36 sion (q) of this section providing such exemption or repealing such 37 exemption so provided may go into effect immediately. No such local law, 38 ordinance or resolution shall be effective unless a certified copy of 39 such law, ordinance or resolution is mailed by registered or certified 40 mail to the commissioner at the commissioner's office in Albany at least 41 ninety days prior to the date it is to become effective. However, the 42 commissioner may waive and reduce such ninety-day minimum notice requirement to a mailing of such certified copy by registered or certi-43 44 fied mail within a period of not less than thirty days prior to such 45 effective date if the commissioner deems such action to be consistent 46 with the commissioner's duties under section twelve hundred fifty of 47 this article and the commissioner acts by resolution. Where the restriction provided for in section twelve hundred twenty-three of this 48 article as to the effective date of a tax and the notice requirement 49 provided for therein are applicable and have not been waived, the 50 restriction and notice requirement in section twelve hundred twenty-51 52 three of this article shall also apply.

53 § 6. Section 1210 of the tax law is amended by adding a new subdivi-54 sion (q) to read as follows:

55 (q) Notwithstanding any other provision of state or local law, ordi-56 nance or resolution to the contrary:

(1) Any city having a population of one million or more in which the 1 taxes imposed by section eleven hundred seven of this chapter are in 2 3 effect, acting through its local legislative body, is hereby authorized 4 and empowered to elect to provide the exemption from such taxes for the 5 same motor fuel and diesel motor fuel exempt from state sales and б compensating use taxes described in paragraph forty-nine of subdivision (a) of section eleven hundred fifteen of this chapter by enacting a 7 8 resolution in the form set forth in paragraph two of this subdivision; 9 whereupon, upon compliance with the provisions of subdivisions (d) and 10 (e) of this section, such enactment of such resolution shall be deemed 11 to be an amendment to such section eleven hundred seven and such section eleven hundred seven shall be deemed to incorporate such exemption as if 12 13 it had been duly enacted by the state legislature and approved by the 14 <u>qovernor.</u> 15 (2) Form of Resolution: Be it enacted by the (insert proper title of 16 local legislative body) as follows: 17 Section one. Receipts from sales of and consideration given or contracted to be given for purchases of motor fuel and diesel motor fuel 18 19 exempt from state sales and compensating use taxes pursuant to paragraph 20 forty-nine of subdivision (a) of section eleven hundred fifteen of the 21 tax law shall also be exempt from sales and compensating use taxes 22 imposed in this jurisdiction. Section two. This resolution shall take effect, (insert the date) and 23 24 shall apply to sales made and uses occurring on and after that date 25 although made or occurring under a prior contract. 26 § 7. The commissioner of taxation and finance is hereby authorized to 27 implement the provisions of this act with respect to the elimination of the imposition of sales tax, additional taxes, and supplemental taxes on 28 29 diesel motor fuel and motor fuel and all other taxes so addressed by 30 this act. 31 S 8. This act shall take effect on the first day of the sales tax 32 quarterly period, as described in subdivision (b) of section 1136 of the 33 tax law, next commencing at least 90 days after this act shall have become a law and shall apply in accordance with the applicable transi-34 35 tional provisions of sections 1106 and 1217 of the tax law; provided, 36 however, the amendments to paragraph 1 of subdivision (a) of section 1210 of the tax law made by section four of this act shall take effect 37 on the same date and in the same manner as section 6 of part Z of chap-38 ter 60 of the laws of 2016, takes effect. 39 40 PART B Section 1. Subdivision (a) of section 1115 of the tax law is amended 41 by adding five new paragraphs 44, 45, 46, 47 and 48 to read as follows: 42 43 (44) Bicycle helmets. For purposes of this paragraph, bicycle helmets 44 shall mean a helmet designed to meet the rules and regulations of the 45 commissioner of motor vehicles establishing standards for helmets pursuant to section twelve hundred thirty-eight of the vehicle and traffic 46 47 law. (45) Motorcycle helmets. For purposes of this paragraph, motorcycle 48 49 helmets shall mean a helmet designed to meet the rules and regulations 50 of the commissioner of motor vehicles establishing standards for helmets 51 pursuant to section three hundred eighty-one of the vehicle and traffic 52 law. Snowmobile helmets. For purposes of this paragraph, snowmobile 53 (46) 54 helmets shall mean a helmet designed to meet the parks, recreation and

2	historic preservation commissioner's rules and regulations establishing standards for helmets pursuant to section 25.17 of the parks, recreation
3	and historic preservation law.
4	(47) Equestrian helmets. For purposes of this paragraph, equestrian
5	helmets shall mean a helmet designed to meet the rules and regulations
б	of the commissioner of motor vehicles establishing standards for helmets
7	pursuant to section twelve hundred sixty-five of the vehicle and traffic
8	law.
9	(48) Sports helmets. For purposes of this paragraph, sports helmets
10	shall mean a helmet designed to meet the rules and regulations of the
11	commissioner of health establishing standards for helmets pursuant to
12	section two hundred six of the public health law.
13	§ 2. Subdivision (b) of section 1107 of the tax law is amended by
14	adding a new clause 13 to read as follows:
15	(13) Except as otherwise provided by law, the exemption provided in
16	paragraphs forty-four, forty-five, forty-six, forty-seven and forty-
17	eight of subdivision (a) of section eleven hundred fifteen of this arti-
18	cle relating to bicycle helmets, motorcycle helmets, snowmobile helmets,
19	equestrian helmets and sports helmets shall be applicable pursuant to a
20	local law, ordinance or resolution adopted by a city subject to the
21	provisions of this section. Such city is empowered to adopt or repeal
22	such a local law, ordinance or resolution. Such adoption or repeal shall
23	also be deemed to amend any local law, ordinance or resolution enacted
24	by such a city imposing taxes pursuant to the authority of subdivision
25	(a) of section twelve hundred ten of this chapter.
26	§ 3. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as
27	amended by section 2 of part WW of chapter 60 of the laws of 2016, 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
	corresponding provisions in such arciere ewency ergne, including ene
34	definition and exemption provisions of such article, so far as the
34 35	definition and exemption provisions of such article, so far as the provisions of such article twenty-eight can be made applicable to the
34 35 36	definition and exemption provisions of such article, so far as the provisions of such article twenty-eight can be made applicable to the taxes imposed by such city or county and with such limitations and
34 35 36 37	definition and exemption provisions of such article, so far as the provisions of such article twenty-eight can be made applicable to the taxes imposed by such city or county and with such limitations and special provisions as are set forth in this article. The taxes author-
34 35 36 37 38	definition and exemption provisions of such article, so far as the provisions of such article twenty-eight can be made applicable to the taxes imposed by such city or county and with such limitations and special provisions as are set forth in this article. The taxes author- ized under this subdivision may not be imposed by a city or county
34 35 36 37	definition and exemption provisions of such article, so far as the provisions of such article twenty-eight can be made applicable to the taxes imposed by such city or county and with such limitations and special provisions as are set forth in this article. The taxes author- ized under this subdivision may not be imposed by a city or county unless the local law, ordinance or resolution imposes such taxes so as
34 35 36 37 38 39 40	definition and exemption provisions of such article, so far as the provisions of such article twenty-eight can be made applicable to the taxes imposed by such city or county and with such limitations and special provisions as are set forth in this article. The taxes author- ized under this subdivision may not be imposed by a city or county unless the local law, ordinance or resolution imposes such taxes so as to include all portions and all types of receipts, charges or rents,
34 35 36 37 38 39 40 41	definition and exemption provisions of such article, so far as the provisions of such article twenty-eight can be made applicable to the taxes imposed by such city or county and with such limitations and special provisions as are set forth in this article. The taxes author- ized under this subdivision may not be imposed by a city or county unless the local law, ordinance or resolution imposes such taxes so as to include all portions and all types of receipts, charges or rents, subject to state tax under sections eleven hundred five and eleven
34 35 36 37 38 39 40 41 42	definition and exemption provisions of such article, so far as the provisions of such article twenty-eight can be made applicable to the taxes imposed by such city or county and with such limitations and special provisions as are set forth in this article. The taxes author- ized under this subdivision may not be imposed by a city or county unless the local law, ordinance or resolution imposes such taxes so as to include all portions and all types of receipts, charges or rents, subject to state tax under sections eleven hundred five and eleven hundred ten of this chapter, except as otherwise provided. (i) Any local
34 35 36 37 38 39 40 41 42 43	definition and exemption provisions of such article, so far as the provisions of such article twenty-eight can be made applicable to the taxes imposed by such city or county and with such limitations and special provisions as are set forth in this article. The taxes author- ized under this subdivision may not be imposed by a city or county unless the local law, ordinance or resolution imposes such taxes so as to include all portions and all types of receipts, charges or rents, subject to state tax under sections eleven hundred five and eleven hundred ten of this chapter, except as otherwise provided. (i) Any local law, ordinance or resolution enacted by any city of less than one
34 35 36 37 38 39 40 41 42 43 44	definition and exemption provisions of such article, so far as the provisions of such article twenty-eight can be made applicable to the taxes imposed by such city or county and with such limitations and special provisions as are set forth in this article. The taxes author- ized under this subdivision may not be imposed by a city or county unless the local law, ordinance or resolution imposes such taxes so as to include all portions and all types of receipts, charges or rents, subject to state tax under sections eleven hundred five and eleven hundred ten of this chapter, except as otherwise provided. (i) Any local law, ordinance or resolution enacted by any city of less than one million or by any county or school district, imposing the taxes author-
34 35 36 37 38 39 40 41 42 43 44 45	definition and exemption provisions of such article, so far as the provisions of such article twenty-eight can be made applicable to the taxes imposed by such city or county and with such limitations and special provisions as are set forth in this article. The taxes author- ized under this subdivision may not be imposed by a city or county unless the local law, ordinance or resolution imposes such taxes so as to include all portions and all types of receipts, charges or rents, subject to state tax under sections eleven hundred five and eleven hundred ten of this chapter, except as otherwise provided. (i) Any local law, ordinance or resolution enacted by any city of less than one million or by any county or school district, imposing the taxes author- ized by this subdivision, shall, notwithstanding any provision of law to
34 35 36 37 38 39 40 41 42 43 44 45 46	definition and exemption provisions of such article, so far as the provisions of such article twenty-eight can be made applicable to the taxes imposed by such city or county and with such limitations and special provisions as are set forth in this article. The taxes author- ized under this subdivision may not be imposed by a city or county unless the local law, ordinance or resolution imposes such taxes so as to include all portions and all types of receipts, charges or rents, subject to state tax under sections eleven hundred five and eleven hundred ten of this chapter, except as otherwise provided. (i) Any local law, ordinance or resolution enacted by any city of less than one million or by any county or school district, imposing the taxes author- ized by this subdivision, shall, notwithstanding any provision of law to the contrary, exclude from the operation of such local taxes all sales
34 35 36 37 39 40 42 43 45 46 47	definition and exemption provisions of such article, so far as the provisions of such article twenty-eight can be made applicable to the taxes imposed by such city or county and with such limitations and special provisions as are set forth in this article. The taxes author- ized under this subdivision may not be imposed by a city or county unless the local law, ordinance or resolution imposes such taxes so as to include all portions and all types of receipts, charges or rents, subject to state tax under sections eleven hundred five and eleven hundred ten of this chapter, except as otherwise provided. (i) Any local law, ordinance or resolution enacted by any city of less than one million or by any county or school district, imposing the taxes author- ized by this subdivision, shall, notwithstanding any provision of law to the contrary, exclude from the operation of such local taxes all sales of tangible personal property for use or consumption directly and
34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	definition and exemption provisions of such article, so far as the provisions of such article twenty-eight can be made applicable to the taxes imposed by such city or county and with such limitations and special provisions as are set forth in this article. The taxes author- ized under this subdivision may not be imposed by a city or county unless the local law, ordinance or resolution imposes such taxes so as to include all portions and all types of receipts, charges or rents, subject to state tax under sections eleven hundred five and eleven hundred ten of this chapter, except as otherwise provided. (i) Any local law, ordinance or resolution enacted by any city of less than one million or by any county or school district, imposing the taxes author- ized by this subdivision, shall, notwithstanding any provision of law to the contrary, exclude from the operation of such local taxes all sales of tangible personal property for use or consumption directly and predominantly in the production of tangible personal property, gas,
34 35 36 37 38 39 40 41 42 43 44 5 46 47 48 49	definition and exemption provisions of such article, so far as the provisions of such article twenty-eight can be made applicable to the taxes imposed by such city or county and with such limitations and special provisions as are set forth in this article. The taxes author- ized under this subdivision may not be imposed by a city or county unless the local law, ordinance or resolution imposes such taxes so as to include all portions and all types of receipts, charges or rents, subject to state tax under sections eleven hundred five and eleven hundred ten of this chapter, except as otherwise provided. (i) Any local law, ordinance or resolution enacted by any city of less than one million or by any county or school district, imposing the taxes author- ized by this subdivision, shall, notwithstanding any provision of law to the contrary, exclude from the operation of such local taxes all sales of tangible personal property for use or consumption directly and predominantly in the production of tangible personal property, gas, electricity, refrigeration or steam, for sale, by manufacturing, proc-
34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 9 50	definition and exemption provisions of such article, so far as the provisions of such article twenty-eight can be made applicable to the taxes imposed by such city or county and with such limitations and special provisions as are set forth in this article. The taxes author- ized under this subdivision may not be imposed by a city or county unless the local law, ordinance or resolution imposes such taxes so as to include all portions and all types of receipts, charges or rents, subject to state tax under sections eleven hundred five and eleven hundred ten of this chapter, except as otherwise provided. (i) Any local law, ordinance or resolution enacted by any city of less than one million or by any county or school district, imposing the taxes author- ized by this subdivision, shall, notwithstanding any provision of law to the contrary, exclude from the operation of such local taxes all sales of tangible personal property for use or consumption directly and predominantly in the production of tangible personal property, gas, electricity, refrigeration or steam, for sale, by manufacturing, proc- essing, generating, assembly, refining, mining or extracting; and all
34 35 36 37 38 39 40 41 42 43 44 56 47 849 50 51	definition and exemption provisions of such article, so far as the provisions of such article twenty-eight can be made applicable to the taxes imposed by such city or county and with such limitations and special provisions as are set forth in this article. The taxes author- ized under this subdivision may not be imposed by a city or county unless the local law, ordinance or resolution imposes such taxes so as to include all portions and all types of receipts, charges or rents, subject to state tax under sections eleven hundred five and eleven hundred ten of this chapter, except as otherwise provided. (i) Any local law, ordinance or resolution enacted by any city of less than one million or by any county or school district, imposing the taxes author- ized by this subdivision, shall, notwithstanding any provision of law to the contrary, exclude from the operation of such local taxes all sales of tangible personal property for use or consumption directly and predominantly in the production of tangible personal property, gas, electricity, refrigeration or steam, for sale, by manufacturing, proc- essing, generating, assembly, refining, mining or extracting; and all sales of tangible personal property for use or consumption predominantly
34 35 36 37 38 39 40 41 42 34 44 50 55 52	definition and exemption provisions of such article, so far as the provisions of such article twenty-eight can be made applicable to the taxes imposed by such city or county and with such limitations and special provisions as are set forth in this article. The taxes author- ized under this subdivision may not be imposed by a city or county unless the local law, ordinance or resolution imposes such taxes so as to include all portions and all types of receipts, charges or rents, subject to state tax under sections eleven hundred five and eleven hundred ten of this chapter, except as otherwise provided. (i) Any local law, ordinance or resolution enacted by any city of less than one million or by any county or school district, imposing the taxes author- ized by this subdivision, shall, notwithstanding any provision of law to the contrary, exclude from the operation of such local taxes all sales of tangible personal property for use or consumption directly and predominantly in the production of tangible personal property, gas, electricity, refrigeration or steam, for sale, by manufacturing, proc- essing, generating, assembly, refining, mining or extracting; and all sales of tangible personal property for use or consumption predominantly either in the production of tangible personal property, for sale, by
34 35 36 37 38 30 41 42 44 45 47 89 51 25 55 53	definition and exemption provisions of such article, so far as the provisions of such article twenty-eight can be made applicable to the taxes imposed by such city or county and with such limitations and special provisions as are set forth in this article. The taxes author- ized under this subdivision may not be imposed by a city or county unless the local law, ordinance or resolution imposes such taxes so as to include all portions and all types of receipts, charges or rents, subject to state tax under sections eleven hundred five and eleven hundred ten of this chapter, except as otherwise provided. (i) Any local law, ordinance or resolution enacted by any city of less than one million or by any county or school district, imposing the taxes author- ized by this subdivision, shall, notwithstanding any provision of law to the contrary, exclude from the operation of such local taxes all sales of tangible personal property for use or consumption directly and predominantly in the production of tangible personal property, gas, electricity, refrigeration or steam, for sale, by manufacturing, proc- essing, generating, assembly, refining, mining or extracting; and all sales of tangible personal property for use or consumption predominantly either in the production of tangible personal property, for sale, by farming or in a commercial horse boarding operation, or in both; and,
34 35 36 37 38 39 40 41 42 34 44 50 55 52	definition and exemption provisions of such article, so far as the provisions of such article twenty-eight can be made applicable to the taxes imposed by such city or county and with such limitations and special provisions as are set forth in this article. The taxes author- ized under this subdivision may not be imposed by a city or county unless the local law, ordinance or resolution imposes such taxes so as to include all portions and all types of receipts, charges or rents, subject to state tax under sections eleven hundred five and eleven hundred ten of this chapter, except as otherwise provided. (i) Any local law, ordinance or resolution enacted by any city of less than one million or by any county or school district, imposing the taxes author- ized by this subdivision, shall, notwithstanding any provision of law to the contrary, exclude from the operation of such local taxes all sales of tangible personal property for use or consumption directly and predominantly in the production of tangible personal property, gas, electricity, refrigeration or steam, for sale, by manufacturing, proc- essing, generating, assembly, refining, mining or extracting; and all sales of tangible personal property for use or consumption predominantly either in the production of tangible personal property, for sale, by

chapter. (ii) Any local law, ordinance or resolution enacted by any 1 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 б for in subdivision (ii), the commercial fuel cell electricity generating 7 systems equipment and electricity generated by such equipment exemption 8 provided for in subdivision (kk) and the clothing and footwear exemption 9 provided for in paragraph thirty of subdivision (a) of section eleven 10 hundred fifteen of this chapter, unless such city, county or school 11 district elects otherwise as to such residential solar energy systems 12 equipment and electricity exemption, such commercial solar energy 13 systems equipment and electricity exemption, commercial fuel cell elec-14 tricity generating systems equipment and electricity generated by such 15 equipment exemption or such clothing and footwear exemption. Any local 16 law, ordinance or resolution enacted by any city, county or school 17 district, imposing the taxes authorized by this subdivision, shall omit 18 the bicycle helmets, motorcycle helmets, snowmobile helmets, equestrian 19 helmets and sports helmets exemption provided for in paragraphs forty-20 four, forty-five, forty-six, forty-seven and forty-eight of subdivision 21 (a) of section eleven hundred fifteen of this chapter, unless such city, county or school district elects otherwise; provided that if such a city 22 having a population of one million or more enacts the resolution 23 24 described in subdivision (r) of this section or repeals such resolution, 25 such resolution or repeal shall also be deemed to amend any local law, 26 ordinance or resolution enacted by such a city imposing such taxes 27 pursuant to the authority of this subdivision, whether or not such taxes 28 are suspended at the time such city enacts its resolution pursuant to subdivision (r) of this section or at the time of any such repeal; 29 30 provided, further, that any such local law, ordinance or resolution and 31 section eleven hundred seven of this chapter, as deemed to be amended in 32 the event a city of one million or more enacts a resolution pursuant to 33 the authority of subdivision (r) of this section, shall be further 34 amended, as provided in section twelve hundred eighteen of this subpart, 35 so that the bicycle helmets, motorcycle helmets, snowmobile helmets, 36 equestrian helmets and sports helmets exemption in any such local law, 37 ordinance or resolution or in such section eleven hundred seven of this 38 chapter is the same as the bicycle helmets, motorcycle helmets, snowmo-39 bile helmets, equestrian helmets and sports helmets exemption in paragraphs forty-four, forty-five, forty-six, forty-seven and forty-eight of 40 41 subdivision (a) of section eleven hundred fifteen of this chapter. (iii) 42 Any local law, ordinance or resolution enacted by any city, county or 43 school district, imposing the taxes authorized by this subdivision, 44 shall omit the residential solar energy systems equipment and electric-45 ity exemption provided for in subdivision (ee), the commercial solar 46 energy systems equipment and electricity exemption provided for in 47 subdivision (ii) and the clothing and footwear exemption provided for in paragraph thirty of subdivision (a) of section eleven hundred fifteen of 48 49 this chapter, unless such city, county or school district elects other-50 wise as to either such residential solar energy systems equipment and 51 electricity exemption, such commercial solar energy systems equipment 52 and electricity exemption or such clothing and footwear exemption. 53 § 4. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as

54 amended by section 2 of part WW of chapter 60 of the laws of 2016 and 55 subparagraph (i) as separately amended by section 5 of part Z of chapter 56 60 of the laws of 2016, is amended to read as follows:

1 (1) Either, all of the taxes described in article twenty-eight of this 2 chapter, at the same uniform rate, as to which taxes all provisions of 3 the local laws, ordinances or resolutions imposing such taxes shall be 4 identical, except as to rate and except as otherwise provided, with the 5 corresponding provisions in such article twenty-eight, including the б definition and exemption provisions of such article, so far as the 7 provisions of such article twenty-eight can be made applicable to the 8 taxes imposed by such city or county and with such limitations and 9 special provisions as are set forth in this article. The taxes author-10 ized under this subdivision may not be imposed by a city or county 11 unless the local law, ordinance or resolution imposes such taxes so as to include all portions and all types of receipts, charges or rents, 12 subject to state tax under sections eleven hundred five and eleven 13 14 hundred ten of this chapter, except as otherwise provided. (i) Any 15 local law, ordinance or resolution enacted by any city of less than one 16 million or by any county or school district, imposing the taxes author-17 ized by this subdivision, shall, notwithstanding any provision of law to 18 the contrary, exclude from the operation of such local taxes all sales of tangible personal property for use or consumption directly and 19 20 predominantly in the production of tangible personal property, gas, 21 electricity, refrigeration or steam, for sale, by manufacturing, processing, generating, assembly, refining, mining or extracting; and all 22 sales of tangible personal property for use or consumption predominantly 23 either in the production of tangible personal property, for sale, by 24 25 farming or in a commercial horse boarding operation, or in both; and all 26 sales of fuel sold for use in commercial aircraft and general aviation 27 aircraft; and, unless such city, county or school district elects otherwise, shall omit the provision for credit or refund contained in clause 28 29 six of subdivision (a) or subdivision (d) of section eleven hundred 30 nineteen of this chapter. (ii) Any local law, ordinance or resolution 31 enacted by any city, county or school district, imposing the taxes 32 authorized by this subdivision, shall omit the residential solar energy 33 systems equipment and electricity exemption provided for in subdivision 34 (ee), the commercial solar energy systems equipment and electricity 35 exemption provided for in subdivision (ii), the commercial fuel cell 36 electricity generating systems equipment and electricity generated by 37 such equipment exemption provided for in subdivision (kk) and the cloth-38 ing and footwear exemption provided for in paragraph thirty of subdivi-39 sion (a) of section eleven hundred fifteen of this chapter, unless such city, county or school district elects otherwise as to such residential 40 41 solar energy systems equipment and electricity exemption, such commer-42 cial solar energy systems equipment and electricity exemption, commer-43 cial fuel cell electricity generating systems equipment and electricity 44 generated by such equipment exemption or such clothing and footwear 45 exemption. Any local law, ordinance or resolution enacted by any city, 46 county or school district, imposing the taxes authorized by this subdi-47 vision, shall omit the mobile telecommunication services exemption provided for in subdivision (cc) of section eleven hundred fifteen of 48 this chapter, unless such city, county or school district elects other-49 wise; provided that if such a city having a population of one million or 50 51 more enacts the resolution described in subdivision (p) of this section 52 or repeals such resolution, such resolution or repeal shall also be 53 deemed to amend any local law, ordinance or resolution enacted by such a 54 city imposing such taxes pursuant to the authority of this subdivision, 55 whether or not such taxes are suspended at the time such city enacts its 56 resolution pursuant to subdivision (p) of this section or at the time of

such repeal; provided, further, that any such local law, ordinance or 1 resolution and section eleven hundred seven of this chapter, as deemed 2 to be amended in the event a city of one million or more enacts a resol-3 4 ution pursuant to the authority of subdivision (p) of this section, 5 shall be further amended, as provided in section twelve hundred eighteen б of this subpart, so that the wireless telecommunications services exemption in any such local law, ordinance or resolution or in such 7 8 section eleven hundred seven of this chapter is the same as the mobile 9 telecommunication services exemption in subdivision (cc) of section 10 eleven hundred fifteen of this chapter. (iii) Any local law, ordinance 11 or resolution enacted by any city, county or school district, imposing the taxes authorized by this subdivision, shall omit the residential 12 13 solar energy systems equipment and electricity exemption provided for in subdivision (ee), the commercial solar energy systems equipment and 14 15 electricity exemption provided for in subdivision (ii) and the clothing 16 and footwear exemption provided for in paragraph thirty of subdivision 17 (a) of section eleven hundred fifteen of this chapter, unless such city, county or school district elects otherwise as to either such residential 18 19 solar energy systems equipment and electricity exemption, such commer-20 cial solar energy systems equipment and electricity exemption or such 21 clothing and footwear exemption.

22 § 5. Subdivision (d) of section 1210 of the tax law, as amended by 23 section 4 of part WW of chapter 60 of the laws of 2016, is amended to 24 read as follows:

25 (d) A local law, ordinance or resolution imposing any tax pursuant to 26 this section, increasing or decreasing the rate of such tax, repealing 27 or suspending such tax, exempting from such tax the energy sources and services described in paragraph three of subdivision (a) or of subdivi-28 29 sion (b) of this section or changing the rate of tax imposed on such 30 energy sources and services or providing for the credit or refund 31 described in clause six of subdivision (a) of section eleven hundred 32 nineteen of this chapter, or electing or repealing the exemption for 33 residential solar equipment and electricity in subdivision (ee) of section eleven hundred fifteen of this article, or the exemption for 34 35 commercial solar equipment and electricity in subdivision (ii) of 36 section eleven hundred fifteen of this article, or electing or repealing 37 the exemption for commercial fuel cell electricity generating systems 38 equipment and electricity generated by such equipment in subdivision (kk) of section eleven hundred fifteen of this article must go into 39 effect only on one of the following dates: March first, June first, 40 September first or December first; provided, that a local law, ordinance 41 42 or resolution providing for the exemption described in paragraph thirty 43 of subdivision (a) of section eleven hundred fifteen of this chapter or 44 repealing any such exemption or a local law, ordinance or resolution 45 providing for a refund or credit described in subdivision (d) of section 46 eleven hundred nineteen of this chapter or repealing such provision so 47 provided must go into effect only on March first; provided, further, that a local law, ordinance or resolution providing for the exemption 48 described in paragraphs forty-four, forty-five, forty-six, forty-seven 49 and forty-eight of subdivision (a) of section eleven hundred fifteen of 50 51 this chapter or repealing any such exemption so provided and a resolution enacted pursuant to the authority of subdivision (r) of this 52 53 section provided such exemption or repealing such exemption so provided 54 may go into effect immediately. No such local law, ordinance or resol-55 ution shall be effective unless a certified copy of such law, ordinance 56 or resolution is mailed by registered or certified mail to the commis-

sioner at the commissioner's office in Albany at least ninety days prior 1 2 the date it is to become effective. However, the commissioner may to 3 waive and reduce such ninety-day minimum notice requirement to a mailing 4 of such certified copy by registered or certified mail within a period 5 of not less than thirty days prior to such effective date if the commisб sioner deems such action to be consistent with the commissioner's duties 7 under section twelve hundred fifty of this article and the commissioner 8 acts by resolution. Where the restriction provided for in section twelve 9 hundred twenty-three of this article as to the effective date of a tax 10 and the notice requirement provided for therein are applicable and have 11 not been waived, the restriction and notice requirement in section twelve hundred twenty-three of this article shall also apply. 12 13 § 6. Section 1210 of the tax law is amended by adding a new subdivi-14 sion (r) to read as follows: 15 (r) Notwithstanding any other provision of state or local law, ordi-16 nance or resolution to the contrary: (1) Any city having a population of 17 one million or more in which the taxes imposed by section eleven hundred seven of this chapter are in effect, acting through its local legisla-18 19 tive body, is hereby authorized and empowered to elect to provide the 20 exemption from such taxes for the same bicycle helmets, motorcycle 21 helmets, snowmobile helmets, equestrian helmets and sports helmets exempt from state sales and compensating use taxes described in para-22 graphs forty-four, forty-five, forty-six, forty-seven and forty-eight of 23 24 subdivision (a) of section eleven hundred fifteen of this chapter by 25 enacting a resolution in the form set forth in paragraph two of this 26 subdivision; whereupon, upon compliance with the provisions of subdivi-27 sions (d) and (e) of this section, such enactment of such resolution 28 shall be deemed to be an amendment to such section eleven hundred seven and such section eleven hundred seven shall be deemed to incorporate 29 30 such exemption as if it had been duly enacted by the state legislature 31 and approved by the governor. 32 (2) Form of resolution: Be it enacted by the (insert proper title of 33 local legislative body) as follows: Section one. Receipts from sales of and consideration given or 34 35 contracted to be given for purchases of bicycle helmets, motorcycle 36 helmets, snowmobile helmets, equestrian helmets and sports helmets exempt from state sales and compensating use taxes pursuant to para-37 38 graphs forty-four, forty-five, forty-six, forty-seven and forty-eight of 39 subdivision (a) of section eleven hundred fifteen of the tax law shall 40 also be exempt from sales and compensating use taxes imposed in this 41 jurisdiction. 42 Section two. This resolution shall take effect, (insert the date) and 43 shall apply to sales made and uses occurring on and after that date 44 although made or occurring under a prior contract. 45 § 7. The commissioner of taxation and finance is hereby authorized to 46 implement the provisions of this act with respect to the elimination of 47 the imposition of sales tax, additional taxes, and supplemental taxes on 48 bicycle helmets, motorcycle helmets, snowmobile helmets, equestrian 49 helmets and sports helmets and all other taxes so addressed by this act. 8. This act shall take effect on the first day of the sales tax 50 § 51 quarterly period, as described in subdivision (b) of section 1136 of the 52 tax law, beginning at least 90 days after the date this act shall have

53 become a law and shall apply in accordance with the applicable transi-54 tional provisions of sections 1106 and 1217 of the tax law; provided, 55 however, the amendments to paragraph 1 of subdivision (a) of section 56 1210 of the tax law made by section four of this act shall take effect

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1 on the same date and in the same manner as section 6 of part Z of chap-2 ter 60 of the laws of 2016, takes effect.

3

PART C

4 Section 1. Subdivision (a) of section 1115 of the tax law is amended
5 by adding a new paragraph 50 to read as follows:
6 (50) Child restraint systems. For purposes of this paragraph, child

7 restraint systems shall mean any device, used in conjunction with safety 8 belts, designed for use in a motor vehicle to restrain, seat, or posi-9 tion children and which meets the applicable Federal Motor Vehicle Safe-10 ty Standards set forth in 49 C.F.R. 571.213.

11 § 2. Subdivision (b) of section 1107 of the tax law is amended by 12 adding a new clause 14 to read as follows:

13 (14) Except as otherwise provided by law, the exemption provided in 14 paragraph fifty of subdivision (a) of section eleven hundred fifteen of 15 this article relating to child restraint systems shall be applicable pursuant to a local law, ordinance or resolution adopted by a city 16 subject to the provisions of this section. Such city is empowered to 17 18 adopt or repeal such a local law, ordinance or resolution. Such 19 adoption or repeal shall also be deemed to amend any local law, ordinance or resolution enacted by such a city imposing taxes pursuant to 20 the authority of subdivision (a) of section twelve hundred ten of this 21 22 <u>chapter.</u>

S 3. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as amended by section 2 of part WW of chapter 60 of the laws of 2016, is amended to read as follows:

26 (1) Either, all of the taxes described in article twenty-eight of this chapter, at the same uniform rate, as to which taxes all provisions of 27 28 the local laws, ordinances or resolutions imposing such taxes shall be 29 identical, except as to rate and except as otherwise provided, with the corresponding provisions in such article twenty-eight, including the 30 definition and exemption provisions of such article, so far as the 31 provisions of such article twenty-eight can be made applicable to the 32 33 taxes imposed by such city or county and with such limitations and 34 special provisions as are set forth in this article. The taxes author-35 ized under this subdivision may not be imposed by a city or county 36 unless the local law, ordinance or resolution imposes such taxes so as 37 to include all portions and all types of receipts, charges or rents, subject to state tax under sections eleven hundred five and eleven 38 39 hundred ten of this chapter, except as otherwise provided. (i) Any local 40 law. ordinance or resolution enacted by any city of less than one million or by any county or school district, imposing the taxes author-41 42 ized by this subdivision, shall, notwithstanding any provision of law to 43 the contrary, exclude from the operation of such local taxes all sales 44 of tangible personal property for use or consumption directly and 45 predominantly in the production of tangible personal property, gas, electricity, refrigeration or steam, for sale, by manufacturing, proc-46 47 essing, generating, assembly, refining, mining or extracting; and all sales of tangible personal property for use or consumption predominantly 48 49 either in the production of tangible personal property, for sale, by 50 farming or in a commercial horse boarding operation, or in both; and, 51 unless such city, county or school district elects otherwise, shall omit 52 the provision for credit or refund contained in clause six of subdivi-53 sion (a) or subdivision (d) of section eleven hundred nineteen of this 54 chapter. (ii) Any local law, ordinance or resolution enacted by any

city, county or school district, imposing the taxes authorized by this 1 2 subdivision, shall omit the residential solar energy systems equipment 3 and electricity exemption provided for in subdivision (ee), the commer-4 cial solar energy systems equipment and electricity exemption provided 5 for in subdivision (ii), the commercial fuel cell electricity generating б systems equipment and electricity generated by such equipment exemption 7 provided for in subdivision (kk) and the clothing and footwear exemption 8 provided for in paragraph thirty of subdivision (a) of section eleven 9 hundred fifteen of this chapter, unless such city, county or school 10 district elects otherwise as to such residential solar energy systems 11 equipment and electricity exemption, such commercial solar energy systems equipment and electricity exemption, commercial fuel cell elec-12 tricity generating systems equipment and electricity generated by such 13 14 equipment exemption or such clothing and footwear exemption. Any local 15 law, ordinance or resolution enacted by any city, county or school 16 district, imposing the taxes authorized by this subdivision, shall omit 17 the child restraint systems exemption provided for in paragraph fifty of subdivision (a) of section eleven hundred fifteen of this chapter, 18 19 unless such city, county or school district elects otherwise; provided 20 that if such a city having a population of one million or more enacts 21 the resolution described in subdivision (s) of this section or repeals such resolution, such resolution or repeal shall also be deemed to amend 22 any local law, ordinance or resolution enacted by such a city imposing 23 24 such taxes pursuant to the authority of this subdivision, whether or not 25 such taxes are suspended at the time such city enacts its resolution 26 pursuant to subdivision (s) of this section or at the time of any such 27 repeal; provided, further, that any such local law, ordinance or resolution and section eleven hundred seven of this chapter, as deemed to be 28 29 amended in the event a city of one million or more enacts a resolution 30 pursuant to the authority of subdivision (s) of this section, shall be 31 further amended, as provided in section twelve hundred eighteen of this 32 subpart, so that the child restraint system exemption in any such local 33 law, ordinance or resolution or in such section eleven hundred seven of this chapter is the same as the child restraint system exemption in 34 35 paragraph fifty of subdivision (a) of section eleven hundred fifteen of 36 this chapter. (iii) Any local law, ordinance or resolution enacted by 37 any city, county or school district, imposing the taxes authorized by 38 this subdivision, shall omit the residential solar energy systems equipment and electricity exemption provided for in subdivision (ee), the 39 40 commercial solar energy systems equipment and electricity exemption 41 provided for in subdivision (ii) and the clothing and footwear exemption 42 provided for in paragraph thirty of subdivision (a) of section eleven 43 hundred fifteen of this chapter, unless such city, county or school district elects otherwise as to either such residential solar energy 44 45 systems equipment and electricity exemption, such commercial solar ener-46 gy systems equipment and electricity exemption or such clothing and 47 footwear exemption.

48 § 4. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as 49 amended by section 2 of part WW of chapter 60 of the laws of 2016 and 50 subparagraph (i) as separately amended by section 5 of part Z of chapter 51 60 of the laws of 2016, is amended to read as follows:

52 (1) Either, all of the taxes described in article twenty-eight of this 53 chapter, at the same uniform rate, as to which taxes all provisions of 54 the local laws, ordinances or resolutions imposing such taxes shall be 55 identical, except as to rate and except as otherwise provided, with the 56 corresponding provisions in such article twenty-eight, including the

definition and exemption provisions of such article, so far as the 1 provisions of such article twenty-eight can be made applicable to the 2 3 taxes imposed by such city or county and with such limitations and 4 special provisions as are set forth in this article. The taxes author-5 ized under this subdivision may not be imposed by a city or county б unless the local law, ordinance or resolution imposes such taxes so as to include all portions and all types of receipts, charges or rents, subject to state tax under sections eleven hundred five and eleven 7 8 9 hundred ten of this chapter, except as otherwise provided. (i) Any 10 local law, ordinance or resolution enacted by any city of less than one 11 million or by any county or school district, imposing the taxes authorized by this subdivision, shall, notwithstanding any provision of law to 12 13 contrary, exclude from the operation of such local taxes all sales the 14 of tangible personal property for use or consumption directly and 15 predominantly in the production of tangible personal property, gas, electricity, refrigeration or steam, for sale, by manufacturing, proc-16 17 essing, generating, assembly, refining, mining or extracting; and all sales of tangible personal property for use or consumption predominantly 18 either in the production of tangible personal property, for sale, by 19 20 farming or in a commercial horse boarding operation, or in both; and all 21 sales of fuel sold for use in commercial aircraft and general aviation aircraft; and, unless such city, county or school district elects other-22 wise, shall omit the provision for credit or refund contained in clause 23 six of subdivision (a) or subdivision (d) of section eleven hundred 24 25 nineteen of this chapter. (ii) Any local law, ordinance or resolution 26 enacted by any city, county or school district, imposing the taxes 27 authorized by this subdivision, shall omit the residential solar energy 28 systems equipment and electricity exemption provided for in subdivision 29 (ee), the commercial solar energy systems equipment and electricity 30 exemption provided for in subdivision (ii), the commercial fuel cell 31 electricity generating systems equipment and electricity generated by 32 such equipment exemption provided for in subdivision (kk) and the cloth-33 ing and footwear exemption provided for in paragraph thirty of subdivi-34 sion (a) of section eleven hundred fifteen of this chapter, unless such 35 city, county or school district elects otherwise as to such residential 36 solar energy systems equipment and electricity exemption, such commer-37 cial solar energy systems equipment and electricity exemption, commer-38 cial fuel cell electricity generating systems equipment and electricity 39 generated by such equipment exemption or such clothing and footwear 40 exemption. Any local law, ordinance or resolution enacted by any city, county or school district, imposing the taxes authorized by this subdi-41 42 vision, shall omit the mobile telecommunication services exemption 43 provided for in subdivision (cc) of section eleven hundred fifteen of this chapter, unless such city, county or school district elects other-44 45 wise; provided that if such a city having a population of one million or 46 more enacts the resolution described in subdivision (p) of this section 47 or repeals such resolution, such resolution or repeal shall also be 48 deemed to amend any local law, ordinance or resolution enacted by such a 49 city imposing such taxes pursuant to the authority of this subdivision, whether or not such taxes are suspended at the time such city enacts its 50 51 resolution pursuant to subdivision (p) of this section or at the time of 52 such repeal; provided, further, that any such local law, ordinance or 53 resolution and section eleven hundred seven of this chapter, as deemed 54 to be amended in the event a city of one million or more enacts a resolution pursuant to the authority of subdivision (p) of this section, 55

of this subpart, so that the wireless telecommunications services 1 exemption in any such local law, ordinance or resolution or in such 2 section eleven hundred seven of this chapter is the same as the mobile 3 4 telecommunication services exemption in subdivision (cc) of section 5 eleven hundred fifteen of this chapter. (iii) Any local law, ordinance б or resolution enacted by any city, county or school district, imposing the taxes authorized by this subdivision, shall omit the residential 7 8 solar energy systems equipment and electricity exemption provided for in 9 subdivision (ee), the commercial solar energy systems equipment and electricity exemption provided for in subdivision (ii) and the clothing 10 11 and footwear exemption provided for in paragraph thirty of subdivision (a) of section eleven hundred fifteen of this chapter, unless such city, 12 13 county or school district elects otherwise as to either such residential 14 solar energy systems equipment and electricity exemption, such commer-15 cial solar energy systems equipment and electricity exemption or such 16 clothing and footwear exemption.

17 § 5. Subdivision (d) of section 1210 of the tax law, as amended by 18 section 4 of part WW of chapter 60 of the laws of 2016, is amended to 19 read as follows:

20 (d) A local law, ordinance or resolution imposing any tax pursuant to 21 this section, increasing or decreasing the rate of such tax, repealing 22 or suspending such tax, exempting from such tax the energy sources and services described in paragraph three of subdivision (a) or of subdivi-23 sion (b) of this section or changing the rate of tax imposed on such 24 25 energy sources and services or providing for the credit or refund 26 described in clause six of subdivision (a) of section eleven hundred 27 nineteen of this chapter, or electing or repealing the exemption for residential solar equipment and electricity in subdivision (ee) of 28 section eleven hundred fifteen of this article, or the exemption for 29 30 commercial solar equipment and electricity in subdivision (ii) of 31 section eleven hundred fifteen of this article, or electing or repealing 32 the exemption for commercial fuel cell electricity generating systems 33 equipment and electricity generated by such equipment in subdivision (kk) of section eleven hundred fifteen of this article must go into 34 35 effect only on one of the following dates: March first, June first, 36 September first or December first; provided, that a local law, ordinance 37 or resolution providing for the exemption described in paragraph thirty 38 of subdivision (a) of section eleven hundred fifteen of this chapter or repealing any such exemption or a local law, ordinance or resolution 39 providing for a refund or credit described in subdivision (d) of section 40 41 eleven hundred nineteen of this chapter or repealing such provision so 42 provided must go into effect only on March first; provided, further, 43 that a local law, ordinance or resolution providing for the exemption described in paragraph fifty of subdivision (a) of section eleven 44 45 hundred fifteen of this chapter or repealing any such exemption so 46 provided and a resolution enacted pursuant to the authority of subdivi-47 sion (s) of this section providing such exemption or repealing such exemption so provided may go into effect immediately. No such local law, 48 ordinance or resolution shall be effective unless a certified copy of 49 50 such law, ordinance or resolution is mailed by registered or certified 51 mail to the commissioner at the commissioner's office in Albany at least ninety days prior to the date it is to become effective. However, the 52 53 commissioner may waive and reduce such ninety-day minimum notice 54 requirement to a mailing of such certified copy by registered or certi-55 fied mail within a period of not less than thirty days prior to such 56 effective date if the commissioner deems such action to be consistent

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1 with the commissioner's duties under section twelve hundred fifty of 2 this article and the commissioner acts by resolution. Where the 3 restriction provided for in section twelve hundred twenty-three of this 4 article as to the effective date of a tax and the notice requirement 5 provided for therein are applicable and have not been waived, the 6 restriction and notice requirement in section twelve hundred twenty-7 three of this article shall also apply.

8 § 6. Section 1210 of the tax law is amended by adding a new subdivi-9 sion (s) to read as follows:

10 (s) Notwithstanding any other provision of state or local law, ordi-11 nance or resolution to the contrary: (1) Any city having a population of one million or more in which the taxes imposed by section eleven hundred 12 13 seven of this chapter are in effect, acting through its local legisla-14 tive body, is hereby authorized and empowered to elect to provide the 15 exemption from such taxes for the same car restraint system exempt from 16 state sales and compensating use taxes described in paragraph fifty of subdivision (a) of section eleven hundred fifteen of this chapter by 17 enacting a resolution in the form set forth in paragraph two of this 18 19 subdivision; whereupon, upon compliance with the provisions of subdivi-20 sions (d) and (e) of this section, such enactment of such resolution 21 shall be deemed to be an amendment to such section eleven hundred seven and such section eleven hundred seven shall be deemed to incorporate 22 such exemption as if it had been duly enacted by the state legislature 23 24 and approved by the governor.

25 (2) Form of resolution: Be it enacted by the (insert proper title of 26 local legislative body) as follows:

27 Section one. Receipts from sales of and consideration given or 28 contracted to be given for purchases of child restraint systems exempt 29 from state sales and compensating use taxes pursuant to paragraph fifty 30 of subdivision (a) of section eleven hundred fifteen of the tax law 31 shall also be exempt from sales and compensating use taxes imposed in 32 this jurisdiction.

33 Section two. This resolution shall take effect, (insert the date) and 34 shall apply to sales made and uses occurring on and after that date 35 although made or occurring under a prior contract.

36 § 7. The commissioner of taxation and finance is hereby authorized to 37 implement the provisions of this act with respect to the elimination of 38 the imposition of sales tax, additional taxes, and supplemental taxes on 39 child restraint systems and all other taxes so addressed by this act.

40 § 8. This act shall take effect on the first day of the sales tax quarterly period, as described in subdivision (b) of section 1136 of the 41 tax law, beginning at least 90 days after the date this act shall have 42 43 become a law and shall apply in accordance with the applicable transi-44 tional provisions of sections 1106 and 1217 of the tax law; provided, 45 however, the amendments to paragraph 1 of subdivision (a) of section 46 1210 of the tax law made by section four of this act shall take effect 47 on the same date and in the same manner as section 6 of part Z of chapter 60 of the laws of 2016, takes effect. 48

49

PART D

50 Section 1. Paragraph 3 of subdivision (a) of section 1115 of the tax 51 law, as amended by chapter 201 of the laws of 1976, is amended to read 52 as follows:

53 (3) Drugs and medicines intended for use, internally or externally, in 54 the cure, mitigation, treatment or prevention of illnesses or diseases

in human beings, medical equipment (including component parts thereof) 1 2 and supplies required for such use or to correct or alleviate physical incapacity, and products consumed by humans for the preservation of 3 4 health but not including cosmetics [or toilet articles] notwithstanding 5 the presence of medicinal ingredients therein or medical equipment б (including component parts thereof) and supplies, other than such drugs 7 and medicines, purchased at retail for use in performing medical and 8 similar services for compensation.

9 § 2. Subdivision (a) of section 1115 of the tax law is amended by 10 adding a new paragraph 51 to read as follows:

11 (51) Hygiene products as determined by the commissioner.

12 § 3. Subdivision (b) of section 1107 of the tax law is amended by 13 adding a new clause 15 to read as follows:

14 (15) Except as otherwise provided by law, the exemption provided in 15 paragraph fifty-one of subdivision (a) of section eleven hundred fifteen 16 of this article relating to hygiene products shall be applicable pursu-17 ant to a local law, ordinance or resolution adopted by a city subject to the provisions of this section. Such city is empowered to adopt or 18 repeal such a local law, ordinance or resolution. Such adoption or 19 20 repeal shall also be deemed to amend any local law, ordinance or resol-21 ution enacted by such a city imposing taxes pursuant to the authority of 22 subdivision (a) of section twelve hundred ten of this chapter.

S 4. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as amended by section 2 of part WW of chapter 60 of the laws of 2016, is amended to read as follows:

26 (1) Either, all of the taxes described in article twenty-eight of this 27 chapter, at the same uniform rate, as to which taxes all provisions of the local laws, ordinances or resolutions imposing such taxes shall be 28 29 identical, except as to rate and except as otherwise provided, with the 30 corresponding provisions in such article twenty-eight, including the 31 definition and exemption provisions of such article, so far as the 32 provisions of such article twenty-eight can be made applicable to the 33 taxes imposed by such city or county and with such limitations and special provisions as are set forth in this article. The taxes author-34 35 ized under this subdivision may not be imposed by a city or county 36 unless the local law, ordinance or resolution imposes such taxes so as 37 to include all portions and all types of receipts, charges or rents, 38 subject to state tax under sections eleven hundred five and eleven hundred ten of this chapter, except as otherwise provided. (i) Any local 39 ordinance or resolution enacted by any city of less than one 40 law, 41 million or by any county or school district, imposing the taxes author-42 ized by this subdivision, shall, notwithstanding any provision of law to 43 the contrary, exclude from the operation of such local taxes all sales of tangible personal property for use or consumption directly and 44 45 predominantly in the production of tangible personal property, gas, electricity, refrigeration or steam, for sale, by manufacturing, proc-46 47 essing, generating, assembly, refining, mining or extracting; and all sales of tangible personal property for use or consumption predominantly 48 either in the production of tangible personal property, for sale, by 49 50 farming or in a commercial horse boarding operation, or in both; and, 51 unless such city, county or school district elects otherwise, shall omit 52 the provision for credit or refund contained in clause six of subdivi-53 (a) or subdivision (d) of section eleven hundred nineteen of this sion 54 chapter. (ii) Any local law, ordinance or resolution enacted by any 55 city, county or school district, imposing the taxes authorized by this 56 subdivision, shall omit the residential solar energy systems equipment

and electricity exemption provided for in subdivision (ee), the commer-1 2 cial solar energy systems equipment and electricity exemption provided for in subdivision (ii), the commercial fuel cell electricity generating 3 4 systems equipment and electricity generated by such equipment exemption 5 provided for in subdivision (kk) and the clothing and footwear exemption б provided for in paragraph thirty of subdivision (a) of section eleven 7 hundred fifteen of this chapter, unless such city, county or school district elects otherwise as to such residential solar energy systems 8 9 equipment and electricity exemption, such commercial solar energy 10 systems equipment and electricity exemption, commercial fuel cell elec-11 tricity generating systems equipment and electricity generated by such 12 equipment exemption or such clothing and footwear exemption. Any local 13 law, ordinance or resolution enacted by any city, county or school 14 district, imposing the taxes authorized by this subdivision, shall omit 15 the hygiene products exemption provided for in paragraph fifty-one of 16 subdivision (a) of section eleven hundred fifteen of this chapter, unless such city, county or school district elects otherwise; provided 17 that if such a city having a population of one million or more enacts 18 19 the resolution described in subdivision (t) of this section or repeals 20 such resolution, such resolution or repeal shall also be deemed to amend 21 any local law, ordinance or resolution enacted by such a city imposing 22 such taxes pursuant to the authority of this subdivision, whether or not such taxes are suspended at the time such city enacts its resolution 23 24 pursuant to subdivision (t) of this section or at the time of such 25 repeal; provided, further, that any such local law, ordinance or resol-26 ution and section eleven hundred seven of this chapter, as deemed to be 27 amended in the event a city of one million or more enacts a resolution 28 pursuant to the authority of subdivision (t) of this section, shall be 29 further amended, as provided in section twelve hundred eighteen of this 30 subpart, so that the hygiene products exemption in any such local law, 31 ordinance or resolution or in such section eleven hundred seven of this 32 chapter is the same as the hygiene products exemption in paragraph 33 fifty-one of subdivision (a) of section eleven hundred fifteen of this 34 chapter. (iii) Any local law, ordinance or resolution enacted by any 35 city, county or school district, imposing the taxes authorized by this 36 subdivision, shall omit the residential solar energy systems equipment 37 and electricity exemption provided for in subdivision (ee), the commer-38 cial solar energy systems equipment and electricity exemption provided 39 for in subdivision (ii) and the clothing and footwear exemption provided for in paragraph thirty of subdivision (a) of section eleven hundred 40 41 fifteen of this chapter, unless such city, county or school district 42 elects otherwise as to either such residential solar energy systems 43 equipment and electricity exemption, such commercial solar energy 44 systems equipment and electricity exemption or such clothing and foot-

45 wear exemption.

§ 5. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as amended by section 2 of part WW of chapter 60 of the laws of 2016 and subparagraph (i) as separately amended by section 5 of part Z of chapter 60 of the laws of 2016, is amended to read as follows:

(1) Either, all of the taxes described in article twenty-eight of this chapter, at the same uniform rate, as to which taxes all provisions of the local laws, ordinances or resolutions imposing such taxes shall be identical, except as to rate and except as otherwise provided, with the corresponding provisions in such article twenty-eight, including the definition and exemption provisions of such article, so far as the provisions of such article twenty-eight can be made applicable to the

taxes imposed by such city or county and with such limitations and 1 special provisions as are set forth in this article. The taxes author-2 3 ized under this subdivision may not be imposed by a city or county 4 unless the local law, ordinance or resolution imposes such taxes so as 5 to include all portions and all types of receipts, charges or rents, б subject to state tax under sections eleven hundred five and eleven hundred ten of this chapter, except as otherwise provided. 7 (i) Any local law, ordinance or resolution enacted by any city of less than one 8 9 million or by any county or school district, imposing the taxes author-10 ized by this subdivision, shall, notwithstanding any provision of law to 11 the contrary, exclude from the operation of such local taxes all sales 12 of tangible personal property for use or consumption directly and predominantly in the production of tangible personal property, gas, 13 14 electricity, refrigeration or steam, for sale, by manufacturing, proc-15 essing, generating, assembly, refining, mining or extracting; and all 16 sales of tangible personal property for use or consumption predominantly 17 either in the production of tangible personal property, for sale, by 18 farming or in a commercial horse boarding operation, or in both; and all 19 sales of fuel sold for use in commercial aircraft and general aviation 20 aircraft; and, unless such city, county or school district elects other-21 wise, shall omit the provision for credit or refund contained in clause six of subdivision (a) or subdivision (d) of section eleven hundred 22 nineteen of this chapter. (ii) Any local law, ordinance or resolution 23 enacted by any city, county or school district, imposing the taxes 24 25 authorized by this subdivision, shall omit the residential solar energy 26 systems equipment and electricity exemption provided for in subdivision 27 (ee), the commercial solar energy systems equipment and electricity 28 exemption provided for in subdivision (ii), the commercial fuel cell 29 electricity generating systems equipment and electricity generated by 30 such equipment exemption provided for in subdivision (kk) and the cloth-31 ing and footwear exemption provided for in paragraph thirty of subdivi-32 sion (a) of section eleven hundred fifteen of this chapter, unless such 33 city, county or school district elects otherwise as to such residential 34 solar energy systems equipment and electricity exemption, such commer-35 cial solar energy systems equipment and electricity exemption, commer-36 cial fuel cell electricity generating systems equipment and electricity 37 generated by such equipment exemption or such clothing and footwear 38 exemption. Any local law, ordinance or resolution enacted by any city, 39 county or school district, imposing the taxes authorized by this subdi-40 vision, shall omit the mobile telecommunication services exemption 41 provided for in subdivision (cc) of section eleven hundred fifteen of 42 this chapter, unless such city, county or school district elects other-43 wise; provided that if such a city having a population of one million or 44 more enacts the resolution described in subdivision (p) of this section 45 or repeals such resolution, such resolution or repeal shall also be 46 deemed to amend any local law, ordinance or resolution enacted by such a 47 city imposing such taxes pursuant to the authority of this subdivision, 48 whether or not such taxes are suspended at the time such city enacts its resolution pursuant to subdivision (p) of this section or at the time of 49 such repeal; provided, further, that any such local law, ordinance or 50 51 resolution and section eleven hundred seven of this chapter, as deemed

51 resolution and section eleven hundred seven of this chapter, as deemed 52 to be amended in the event a city of one million or more enacts a resol-53 ution pursuant to the authority of subdivision (p) of this section, 54 shall be further amended, as provided in section twelve hundred eighteen 55 of this subpart, so that the wireless telecommunications services 56 exemption in any such local law, ordinance or resolution or in such

section eleven hundred seven of this chapter is the same as the mobile 1 telecommunication services exemption in subdivision (cc) of section 2 3 eleven hundred fifteen of this chapter. (iii) Any local law, ordinance 4 or resolution enacted by any city, county or school district, imposing 5 the taxes authorized by this subdivision, shall omit the residential б solar energy systems equipment and electricity exemption provided for in subdivision (ee), the commercial solar energy systems equipment and 7 8 electricity exemption provided for in subdivision (ii) and the clothing 9 and footwear exemption provided for in paragraph thirty of subdivision 10 (a) of section eleven hundred fifteen of this chapter, unless such city, 11 county or school district elects otherwise as to either such residential solar energy systems equipment and electricity exemption, such commer-12 13 cial solar energy systems equipment and electricity exemption or such 14 clothing and footwear exemption.

15 § 6. Subdivision (d) of section 1210 of the tax law, as amended by 16 section 4 of part WW of chapter 60 of the laws of 2016, is amended to 17 read as follows:

(d) A local law, ordinance or resolution imposing any tax pursuant to 18 19 this section, increasing or decreasing the rate of such tax, repealing 20 or suspending such tax, exempting from such tax the energy sources and 21 services described in paragraph three of subdivision (a) or of subdivision (b) of this section or changing the rate of tax imposed on such 22 energy sources and services or providing for the credit or refund 23 described in clause six of subdivision (a) of section eleven hundred 24 25 nineteen of this chapter, or electing or repealing the exemption for 26 residential solar equipment and electricity in subdivision (ee) of 27 section eleven hundred fifteen of this article, or the exemption for commercial solar equipment and electricity in subdivision (ii) of 28 section eleven hundred fifteen of this article, or electing or repealing 29 30 the exemption for commercial fuel cell electricity generating systems 31 equipment and electricity generated by such equipment in subdivision 32 (kk) of section eleven hundred fifteen of this article must go into 33 effect only on one of the following dates: March first, June first, September first or December first; provided, that a local law, ordinance 34 35 or resolution providing for the exemption described in paragraph thirty 36 of subdivision (a) of section eleven hundred fifteen of this chapter or 37 repealing any such exemption or a local law, ordinance or resolution 38 providing for a refund or credit described in subdivision (d) of section eleven hundred nineteen of this chapter or repealing such provision so 39 provided must go into effect only on March first; provided, further, 40 41 that a local law, ordinance or resolution providing for the exemption 42 described in paragraph fifty-one of subdivision (a) of section eleven 43 hundred fifteen of this chapter or repealing any such exemption so 44 provided and a resolution enacted pursuant to the authority of subdivi-45 sion (t) of this section providing such exemption or repealing such 46 exemption so provided may go into effect immediately. No such local law, 47 ordinance or resolution shall be effective unless a certified copy of 48 such law, ordinance or resolution is mailed by registered or certified mail to the commissioner at the commissioner's office in Albany at least 49 50 ninety days prior to the date it is to become effective. However, the commissioner may waive and reduce such ninety-day minimum notice 51 52 requirement to a mailing of such certified copy by registered or certi-53 fied mail within a period of not less than thirty days prior to such 54 effective date if the commissioner deems such action to be consistent 55 with the commissioner's duties under section twelve hundred fifty of 56 this article and the commissioner acts by resolution. Where the

restriction provided for in section twelve hundred twenty-three of this 1 2 article as to the effective date of a tax and the notice requirement provided for therein are applicable and have not been waived, the 3 restriction and notice requirement in section twelve hundred twenty-4 5 three of this article shall also apply. б § 7. Section 1210 of the tax law is amended by adding a new subdivi-7 sion (t) to read as follows: 8 (t) Notwithstanding any other provision of state or local law, ordi-9 nance or resolution to the contrary: (1) Any city having a population of 10 one million or more in which the taxes imposed by section eleven hundred 11 seven of this chapter are in effect, acting through its local legislative body, is hereby authorized and empowered to elect to provide the 12 13 exemption from such taxes for the same hygiene products exempt from 14 state sales and compensating use taxes described in paragraph fifty-one of subdivision (a) of section eleven hundred fifteen of this chapter by 15 16 enacting a resolution in the form set forth in paragraph two of this 17 subdivision; whereupon, upon compliance with the provisions of subdivisions (d) and (e) of this section, such enactment of such resolution 18 19 shall be deemed to be an amendment to such section eleven hundred seven 20 and such section eleven hundred seven shall be deemed to incorporate 21 such exemption as if it had been duly enacted by the state legislature 22 and approved by the governor. (2) Form of resolution: Be it enacted by the (insert proper title of 23 24 local legislative body) as follows: 25 Section one. Receipts from sales of and consideration given or 26 contracted to be given for purchases of hygiene products exempt from 27 state sales and compensating use taxes pursuant to paragraph fifty-one of subdivision (a) of section eleven hundred fifteen of the tax law 28 29 shall also be exempt from sales and compensating use taxes imposed in 30 this jurisdiction. 31 Section two. This resolution shall take effect, (insert the date) and 32 shall apply to sales made and uses occurring on and after that date 33 although made or occurring under a prior contract. 34 § 8. The commissioner of taxation and finance is hereby authorized to 35 implement the provisions of this act with respect to the elimination of 36 the imposition of sales tax, additional taxes, and supplemental taxes on 37 hygiene products and all other taxes so addressed by this act. 38 § 9. This act shall take effect on the first day of the sales tax quarterly period, as described in subdivision (b) of section 1136 of the 39 tax law, beginning at least 90 days after the date this act shall have 40 41 become a law and shall apply in accordance with the applicable transi-42 tional provisions of sections 1106 and 1217 of the tax law; provided, 43 however, the amendments to paragraph 1 of subdivision (a) of section 44 1210 of the tax law made by section five of this act shall take effect on the same date and in the same manner as section 6 of part Z of chap-45 46 ter 60 of the laws of 2016, takes effect. 47 PART E 48 Section 1. Subdivision (a) of section 1115 of the tax law is amended 49 by adding a new paragraph 52 to read as follows: 50 (52) Household cleaning products as determined by the commissioner. 51 2. Subdivision (b) of section 1107 of the tax law is amended by 8 52 adding a new clause 16 to read as follows:

53 (16) Except as otherwise provided by law, the exemption provided in 54 paragraph fifty-two of subdivision (a) of section eleven hundred fifteen

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of this article relating to household cleaning products shall be appli-1 cable pursuant to a local law, ordinance or resolution adopted by a city 2 subject to the provisions of this section. Such city is empowered to 3 4 adopt or repeal such a local law, ordinance or resolution. Such adoption 5 or repeal shall also be deemed to amend any local law, ordinance or б resolution enacted by such a city imposing taxes pursuant to the author-7 ity of subdivision (a) of section twelve hundred ten of this chapter. 8 § 3. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as 9 amended by section 2 of part WW of chapter 60 of the laws of 2016, is 10 amended to read as follows: (1) Either, all of the taxes described in article twenty-eight of this 11 12 chapter, at the same uniform rate, as to which taxes all provisions of 13 the local laws, ordinances or resolutions imposing such taxes shall be 14 identical, except as to rate and except as otherwise provided, with the 15 corresponding provisions in such article twenty-eight, including the 16 definition and exemption provisions of such article, so far as the provisions of such article twenty-eight can be made applicable to the 17 taxes imposed by such city or county and with such limitations and 18 special provisions as are set forth in this article. The taxes author-19 20 ized under this subdivision may not be imposed by a city or county 21 unless the local law, ordinance or resolution imposes such taxes so as 22 to include all portions and all types of receipts, charges or rents, subject to state tax under sections eleven hundred five and eleven 23 24 hundred ten of this chapter, except as otherwise provided. (i) Any local 25 law, ordinance or resolution enacted by any city of less than one 26 million or by any county or school district, imposing the taxes author-27 ized by this subdivision, shall, notwithstanding any provision of law to 28 the contrary, exclude from the operation of such local taxes all sales 29 of tangible personal property for use or consumption directly and 30 predominantly in the production of tangible personal property, gas, 31 electricity, refrigeration or steam, for sale, by manufacturing, proc-32 essing, generating, assembly, refining, mining or extracting; and all 33 sales of tangible personal property for use or consumption predominantly either in the production of tangible personal property, for sale, by 34 farming or in a commercial horse boarding operation, or in both; and, 35 36 unless such city, county or school district elects otherwise, shall omit 37 the provision for credit or refund contained in clause six of subdivi-38 sion (a) or subdivision (d) of section eleven hundred nineteen of this chapter. (ii) Any local law, ordinance or resolution enacted by any 39 40 city, county or school district, imposing the taxes authorized by this 41 subdivision, shall omit the residential solar energy systems equipment 42 and electricity exemption provided for in subdivision (ee), the commercial solar energy systems equipment and electricity exemption provided 43 for in subdivision (ii), the commercial fuel cell electricity generating 44 45 systems equipment and electricity generated by such equipment exemption 46 provided for in subdivision (kk) and the clothing and footwear exemption 47 provided for in paragraph thirty of subdivision (a) of section eleven 48 hundred fifteen of this chapter, unless such city, county or school district elects otherwise as to such residential solar energy systems 49 50 equipment and electricity exemption, such commercial solar energy 51 systems equipment and electricity exemption, commercial fuel cell elec-52 tricity generating systems equipment and electricity generated by such 53 equipment exemption or such clothing and footwear exemption. Any local 54 law, ordinance or resolution enacted by any city, county or school district, imposing the taxes authorized by this subdivision, shall omit 55 56 the household cleaning products exemption provided for in paragraph

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fifty-two of subdivision (a) of section eleven hundred fifteen of this chapter, unless such city, county or school district elects otherwise; provided that if such a city having a population of one million or more enacts the resolution described in subdivision (t) of this section or repeals such resolution, such resolution or repeal shall also be deemed to amend any local law, ordinance or resolution enacted by such a city imposing such taxes pursuant to the authority of this subdivision, whether or not such taxes are suspended at the time such city enacts its resolution pursuant to subdivision (t) of this section or at the time of

10 such repeal; provided, further, that any such local law, ordinance or 11 resolution and section eleven hundred seven of this chapter, as deemed to be amended in the event a city of one million or more enacts a resol-12 13 ution pursuant to the authority of subdivision (t) of this section, 14 shall be further amended, as provided in section twelve hundred eighteen 15 of this subpart, so that the household cleaning products exemption in 16 any such local law, ordinance or resolution or in such section eleven 17 hundred seven of this chapter is the same as the household cleaning products exemption in paragraph fifty-two of subdivision (a) of section 18 19 eleven hundred fifteen of this chapter. (iii) Any local law, ordinance 20 or resolution enacted by any city, county or school district, imposing 21 the taxes authorized by this subdivision, shall omit the residential 22 solar energy systems equipment and electricity exemption provided for in subdivision (ee), the commercial solar energy systems equipment and 23 24 electricity exemption provided for in subdivision (ii) and the clothing 25 and footwear exemption provided for in paragraph thirty of subdivision 26 (a) of section eleven hundred fifteen of this chapter, unless such city, 27 county or school district elects otherwise as to either such residential 28 solar energy systems equipment and electricity exemption, such commer-29 cial solar energy systems equipment and electricity exemption or such 30 clothing and footwear exemption.

31 § 4. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as 32 amended by section 2 of part WW of chapter 60 of the laws of 2016 and 33 subparagraph (i) as separately amended by section 5 of part Z of chapter 34 60 of the laws of 2016, is amended to read as follows:

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

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sales of tangible personal property for use or consumption predominantly 1 2 either in the production of tangible personal property, for sale, by 3 farming or in a commercial horse boarding operation, or in both; and all 4 sales of fuel sold for use in commercial aircraft and general aviation 5 aircraft; and, unless such city, county or school district elects otherб wise, shall omit the provision for credit or refund contained in clause 7 six of subdivision (a) or subdivision (d) of section eleven hundred 8 nineteen of this chapter. (ii) Any local law, ordinance or resolution 9 enacted by any city, county or school district, imposing the taxes 10 authorized by this subdivision, shall omit the residential solar energy 11 systems equipment and electricity exemption provided for in subdivision (ee), the commercial solar energy systems equipment and electricity 12 13 exemption provided for in subdivision (ii), the commercial fuel cell 14 electricity generating systems equipment and electricity generated by 15 such equipment exemption provided for in subdivision (kk) and the cloth-16 ing and footwear exemption provided for in paragraph thirty of subdivi-17 sion (a) of section eleven hundred fifteen of this chapter, unless such 18 city, county or school district elects otherwise as to such residential 19 solar energy systems equipment and electricity exemption, such commer-20 cial solar energy systems equipment and electricity exemption, commer-21 cial fuel cell electricity generating systems equipment and electricity generated by such equipment exemption or such clothing and footwear 22 exemption. Any local law, ordinance or resolution enacted by any city, 23 24 county or school district, imposing the taxes authorized by this subdi-25 vision, shall omit the mobile telecommunication services exemption 26 provided for in subdivision (cc) of section eleven hundred fifteen of 27 this chapter, unless such city, county or school district elects other-28 wise; provided that if such a city having a population of one million or 29 more enacts the resolution described in subdivision (p) of this section 30 or repeals such resolution, such resolution or repeal shall also be 31 deemed to amend any local law, ordinance or resolution enacted by such a 32 city imposing such taxes pursuant to the authority of this subdivision, 33 whether or not such taxes are suspended at the time such city enacts its 34 resolution pursuant to subdivision (p) of this section or at the time of 35 such repeal; provided, further, that any such local law, ordinance or 36 resolution and section eleven hundred seven of this chapter, as deemed 37 to be amended in the event a city of one million or more enacts a resol-38 ution pursuant to the authority of subdivision (p) of this section, 39 shall be further amended, as provided in section twelve hundred eighteen 40 of this subpart, so that the wireless telecommunications services 41 exemption in any such local law, ordinance or resolution or in such 42 section eleven hundred seven of this chapter is the same as the mobile 43 telecommunication services exemption in subdivision (cc) of section eleven hundred fifteen of this chapter. (iii) Any local law, ordinance 44 45 or resolution enacted by any city, county or school district, imposing 46 the taxes authorized by this subdivision, shall omit the residential 47 solar energy systems equipment and electricity exemption provided for in 48 subdivision (ee), the commercial solar energy systems equipment and electricity exemption provided for in subdivision (ii) and the clothing 49 and footwear exemption provided for in paragraph thirty of subdivision 50 51 (a) of section eleven hundred fifteen of this chapter, unless such city, 52 county or school district elects otherwise as to either such residential 53 solar energy systems equipment and electricity exemption, such commer-54 cial solar energy systems equipment and electricity exemption or such 55 clothing and footwear exemption.

1 § 5. Subdivision (d) of section 1210 of the tax law, as amended by 2 section 4 of part WW of chapter 60 of the laws of 2016, is amended to 3 read as follows:

4 (d) A local law, ordinance or resolution imposing any tax pursuant to 5 this section, increasing or decreasing the rate of such tax, repealing б or suspending such tax, exempting from such tax the energy sources and 7 services described in paragraph three of subdivision (a) or of subdivi-8 sion (b) of this section or changing the rate of tax imposed on such 9 energy sources and services or providing for the credit or refund 10 described in clause six of subdivision (a) of section eleven hundred 11 nineteen of this chapter, or electing or repealing the exemption for residential solar equipment and electricity in subdivision (ee) of 12 13 section eleven hundred fifteen of this article, or the exemption for commercial solar equipment and electricity in subdivision (ii) of 14 15 section eleven hundred fifteen of this article, or electing or repealing 16 the exemption for commercial fuel cell electricity generating systems equipment and electricity generated by such equipment in subdivision 17 (kk) of section eleven hundred fifteen of this article must go into 18 19 effect only on one of the following dates: March first, June first, 20 September first or December first; provided, that a local law, ordinance 21 or resolution providing for the exemption described in paragraph thirty subdivision (a) of section eleven hundred fifteen of this chapter or 22 of repealing any such exemption or a local law, ordinance or resolution 23 providing for a refund or credit described in subdivision (d) of section 24 25 eleven hundred nineteen of this chapter or repealing such provision so 26 provided must go into effect only on March first; provided, further, 27 that a local law, ordinance or resolution providing for the exemption 28 described in paragraph fifty-two of subdivision (a) of section eleven 29 hundred fifteen of this chapter or repealing any such exemption so 30 provided and a resolution enacted pursuant to the authority of subdivi-31 sion (u) of this section providing such exemption or repealing such 32 exemption so provided may go into effect immediately. No such local law, 33 ordinance or resolution shall be effective unless a certified copy of such law, ordinance or resolution is mailed by registered or certified 34 35 mail to the commissioner at the commissioner's office in Albany at least 36 ninety days prior to the date it is to become effective. However, the 37 commissioner may waive and reduce such ninety-day minimum notice 38 requirement to a mailing of such certified copy by registered or certified mail within a period of not less than thirty days prior to such 39 effective date if the commissioner deems such action to be consistent 40 with the commissioner's duties under section twelve hundred fifty of 41 42 this article and the commissioner acts by resolution. Where the restriction provided for in section twelve hundred twenty-three of this 43 44 article as to the effective date of a tax and the notice requirement 45 provided for therein are applicable and have not been waived, the 46 restriction and notice requirement in section twelve hundred twenty-47 three of this article shall also apply. 48 Section 1210 of the tax law is amended by adding a new subdivi-§ 6. 49 sion (u) to read as follows:

50 <u>(u) Notwithstanding any other provision of state or local law, ordi-</u> 51 nance or resolution to the contrary: (1) Any city having a population of 52 one million or more in which the taxes imposed by section eleven hundred 53 seven of this chapter are in effect, acting through its local legisla-54 tive body, is hereby authorized and empowered to elect to provide the 55 exemption from such taxes for the same household cleaning products 56 exempt from state sales and compensating use taxes described in para-

1	graph fifty-two of subdivision (a) of section eleven hundred fifteen of
2	this chapter by enacting a resolution in the form set forth in paragraph
3	two of this subdivision; whereupon, upon compliance with the provisions
4	of subdivisions (d) and (e) of this section, such enactment of such
5	resolution shall be deemed to be an amendment to such section eleven
б	hundred seven and such section eleven hundred seven shall be deemed to
7	incorporate such exemption as if it had been duly enacted by the state
8	legislature and approved by the governor.
9	(2) Form of resolution: Be it enacted by the (insert proper title of
10	local legislative body) as follows:
11	Section one. Receipts from sales of and consideration given or
12	contracted to be given for purchases of household cleaning products
13	exempt from state sales and compensating use taxes pursuant to paragraph
14	fifty-two of subdivision (a) of section eleven hundred fifteen of the
15	tax law shall also be exempt from sales and compensating use taxes
16	imposed in this jurisdiction.
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	Section two. This resolution shall take effect, (insert the date) and
18	shall apply to sales made and uses occurring on and after that date
19	although made or occurring under a prior contract.
20	§ 7. The commissioner of taxation and finance is hereby authorized to
21	implement the provisions of this act with respect to the elimination of
22	the imposition of sales tax, additional taxes, and supplemental taxes on
23	household cleaning products and all other taxes so addressed by this
24	act.
25	§ 8. This act shall take effect on the first day of the sales tax
26	quarterly period, as described in subdivision (b) of section 1136 of the
27	tax law, beginning at least 90 days after the date this act shall have
28	become a law and shall apply in accordance with the applicable transi-
29	tional provisions of sections 1106 and 1217 of the tax law; provided,
30	however, the amendments to paragraph 1 of subdivision (a) of section
31	1210 of the tax law made by section four of this act shall take effect
32	on the same date and in the same manner as section 6 of part Z of chap-
33	ter 60 of the laws of 2016, takes effect.
34	PART F
35	Section 1. Subdivision (a) of section 1115 of the tax law is amended
36	by adding a new paragraph (1-a) to read as follows:
37	(1-a) Food which is sold heated or prepared, including food sold at
38	grocery stores, but not including food sold at restaurants, diners,
39	taverns, and food courts at a mall and food that is catered, as deter-
40	mined by the commissioner.
41	§ 2. Subdivision (b) of section 1107 of the tax law is amended by
42	adding a new clause 17 to read as follows:
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43	(17) Except as otherwise provided by law, the exemption provided in
44	paragraph (1-a) of subdivision (a) of section eleven hundred fifteen of
45	this article relating to heated or prepared foods shall be applicable
46	pursuant to a local law, ordinance or resolution adopted by a city
47	subject to the provisions of this section. Such city is empowered to
48	adopt or repeal such a local law, ordinance or resolution. Such adoption
49	or repeal shall also be deemed to amend any local law, ordinance or
50	resolution enacted by such a city imposing taxes pursuant to the author-
51	ity of subdivision (a) of section twelve hundred ten of this chapter.
52	§ 3. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as
53	amended by section 2 of part WW of chapter 60 of the laws of 2016, is
54	amended to read as follows:

1 (1) Either, all of the taxes described in article twenty-eight of this 2 chapter, at the same uniform rate, as to which taxes all provisions of 3 the local laws, ordinances or resolutions imposing such taxes shall be 4 identical, except as to rate and except as otherwise provided, with the 5 corresponding provisions in such article twenty-eight, including the б definition and exemption provisions of such article, so far as the 7 provisions of such article twenty-eight can be made applicable to the 8 taxes imposed by such city or county and with such limitations and 9 special provisions as are set forth in this article. The taxes author-10 ized under this subdivision may not be imposed by a city or county 11 unless the local law, ordinance or resolution imposes such taxes so as 12 to include all portions and all types of receipts, charges or rents, subject to state tax under sections eleven hundred five and eleven 13 14 hundred ten of this chapter, except as otherwise provided. (i) Any local 15 law, ordinance or resolution enacted by any city of less than one 16 million or by any county or school district, imposing the taxes author-17 ized by this subdivision, shall, notwithstanding any provision of law to 18 the contrary, exclude from the operation of such local taxes all sales 19 of tangible personal property for use or consumption directly and 20 predominantly in the production of tangible personal property, gas, 21 electricity, refrigeration or steam, for sale, by manufacturing, processing, generating, assembly, refining, mining or extracting; and all 22 23 sales of tangible personal property for use or consumption predominantly 24 either in the production of tangible personal property, for sale, by 25 farming or in a commercial horse boarding operation, or in both; and, 26 unless such city, county or school district elects otherwise, shall omit 27 the provision for credit or refund contained in clause six of subdivi-28 sion (a) or subdivision (d) of section eleven hundred nineteen of this 29 (ii) Any local law, ordinance or resolution enacted by any chapter. 30 city, county or school district, imposing the taxes authorized by this 31 subdivision, shall omit the residential solar energy systems equipment 32 and electricity exemption provided for in subdivision (ee), the commer-33 cial solar energy systems equipment and electricity exemption provided 34 for in subdivision (ii), the commercial fuel cell electricity generating 35 systems equipment and electricity generated by such equipment exemption 36 provided for in subdivision (kk) and the clothing and footwear exemption 37 provided for in paragraph thirty of subdivision (a) of section eleven hundred fifteen of this chapter, unless such city, county or school 38 39 district elects otherwise as to such residential solar energy systems equipment and electricity exemption, such commercial solar energy 40 41 systems equipment and electricity exemption, commercial fuel cell elec-42 tricity generating systems equipment and electricity generated by such 43 equipment exemption or such clothing and footwear exemption. Any local 44 law, ordinance or resolution enacted by any city, county or school 45 district, imposing the taxes authorized by this subdivision, shall omit 46 the hot or prepared food items exemption provided for in paragraph (1-a) 47 of subdivision (a) of section eleven hundred fifteen of this chapter, unless such city, county or school district elects otherwise; provided 48 that if such a city having a population of one million or more enacts 49 the resolution described in subdivision (v) of this section or repeals 50 51 such resolution, such resolution or repeal shall also be deemed to amend 52 any local law, ordinance or resolution enacted by such a city imposing 53 such taxes pursuant to the authority of this subdivision, whether or not 54 such taxes are suspended at the time such city enacts its resolution pursuant to subdivision (v) of this section or at the time of such 55

ution and section eleven hundred seven of this chapter, as deemed to be 1 2 amended in the event a city of one million or more enacts a resolution 3 pursuant to the authority of subdivision (v) of this section, shall be 4 further amended, as provided in section twelve hundred eighteen of this 5 subpart, so that the hot or prepared food items exemption in any such б local law, ordinance or resolution or in such section eleven hundred seven of this chapter is the same as the hot or prepared food items 7 8 exemption in paragraph (1-a) of subdivision (a) of section eleven 9 hundred fifteen of this chapter. (iii) Any local law, ordinance or 10 resolution enacted by any city, county or school district, imposing the 11 taxes authorized by this subdivision, shall omit the residential solar energy systems equipment and electricity exemption provided for in 12 subdivision (ee), the commercial solar energy systems equipment and 13 14 electricity exemption provided for in subdivision (ii) and the clothing 15 and footwear exemption provided for in paragraph thirty of subdivision 16 (a) of section eleven hundred fifteen of this chapter, unless such city, 17 county or school district elects otherwise as to either such residential solar energy systems equipment and electricity exemption, such commer-18 19 cial solar energy systems equipment and electricity exemption or such 20 clothing and footwear exemption.

S 4. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as amended by section 2 of part WW of chapter 60 of the laws of 2016 and subparagraph (i) as separately amended by section 5 of part Z of chapter 60 of the laws of 2016, is amended to read as follows:

25 (1) Either, all of the taxes described in article twenty-eight of this 26 chapter, at the same uniform rate, as to which taxes all provisions of 27 the local laws, ordinances or resolutions imposing such taxes shall be 28 identical, except as to rate and except as otherwise provided, with the corresponding provisions in such article twenty-eight, including the 29 30 definition and exemption provisions of such article, so far as the 31 provisions of such article twenty-eight can be made applicable to the 32 taxes imposed by such city or county and with such limitations and 33 special provisions as are set forth in this article. The taxes authorized under this subdivision may not be imposed by a city or county 34 35 unless the local law, ordinance or resolution imposes such taxes so as 36 to include all portions and all types of receipts, charges or rents, 37 subject to state tax under sections eleven hundred five and eleven 38 hundred ten of this chapter, except as otherwise provided. (i) Any 39 local law, ordinance or resolution enacted by any city of less than one million or by any county or school district, imposing the taxes author-40 41 ized by this subdivision, shall, notwithstanding any provision of law to 42 the contrary, exclude from the operation of such local taxes all sales 43 of tangible personal property for use or consumption directly and predominantly in the production of tangible personal property, gas, 44 45 electricity, refrigeration or steam, for sale, by manufacturing, proc-46 essing, generating, assembly, refining, mining or extracting; and all 47 sales of tangible personal property for use or consumption predominantly either in the production of tangible personal property, for sale, by 48 farming or in a commercial horse boarding operation, or in both; and all 49 50 sales of fuel sold for use in commercial aircraft and general aviation 51 aircraft; and, unless such city, county or school district elects other-52 wise, shall omit the provision for credit or refund contained in clause 53 six of subdivision (a) or subdivision (d) of section eleven hundred 54 nineteen of this chapter. (ii) Any local law, ordinance or resolution 55 enacted by any city, county or school district, imposing the taxes 56 authorized by this subdivision, shall omit the residential solar energy

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systems equipment and electricity exemption provided for in subdivision (ee), the commercial solar energy systems equipment and electricity exemption provided for in subdivision (ii), the commercial fuel cell electricity generating systems equipment and electricity generated by such equipment exemption provided for in subdivision (kk) and the clothing and footwear exemption provided for in paragraph thirty of subdivi-

б ing and footwear exemption provided for in paragraph thirty of subdivi-7 sion (a) of section eleven hundred fifteen of this chapter, unless such 8 city, county or school district elects otherwise as to such residential 9 solar energy systems equipment and electricity exemption, such commer-10 cial solar energy systems equipment and electricity exemption, commer-11 cial fuel cell electricity generating systems equipment and electricity 12 generated by such equipment exemption or such clothing and footwear 13 Any local law, ordinance or resolution enacted by any city, exemption. 14 county or school district, imposing the taxes authorized by this subdi-15 vision, shall omit the mobile telecommunication services exemption 16 provided for in subdivision (cc) of section eleven hundred fifteen of 17 this chapter, unless such city, county or school district elects otherwise; provided that if such a city having a population of one million or 18 more enacts the resolution described in subdivision (p) of this section 19 20 or repeals such resolution, such resolution or repeal shall also be 21 deemed to amend any local law, ordinance or resolution enacted by such a city imposing such taxes pursuant to the authority of this subdivision, 22 whether or not such taxes are suspended at the time such city enacts its 23 24 resolution pursuant to subdivision (p) of this section or at the time of 25 such repeal; provided, further, that any such local law, ordinance or 26 resolution and section eleven hundred seven of this chapter, as deemed 27 to be amended in the event a city of one million or more enacts a resolution pursuant to the authority of subdivision (p) of this section, 28 29 shall be further amended, as provided in section twelve hundred eighteen 30 of this subpart, so that the wireless telecommunications services 31 exemption in any such local law, ordinance or resolution or in such 32 section eleven hundred seven of this chapter is the same as the mobile 33 telecommunication services exemption in subdivision (cc) of section eleven hundred fifteen of this chapter. (iii) Any local law, ordinance 34 35 or resolution enacted by any city, county or school district, imposing 36 the taxes authorized by this subdivision, shall omit the residential 37 solar energy systems equipment and electricity exemption provided for in 38 subdivision (ee), the commercial solar energy systems equipment and electricity exemption provided for in subdivision (ii) and the clothing 39 and footwear exemption provided for in paragraph thirty of subdivision 40 (a) of section eleven hundred fifteen of this chapter, unless such city, 41 42 county or school district elects otherwise as to either such residential 43 solar energy systems equipment and electricity exemption, such commer-44 cial solar energy systems equipment and electricity exemption or such 45 clothing and footwear exemption.

§ 5. Subdivision (d) of section 1210 of the tax law, as amended by 47 section 4 of part WW of chapter 60 of the laws of 2016, is amended to 48 read as follows:

49 (d) A local law, ordinance or resolution imposing any tax pursuant to 50 this section, increasing or decreasing the rate of such tax, repealing 51 or suspending such tax, exempting from such tax the energy sources and 52 services described in paragraph three of subdivision (a) or of subdivi-53 sion (b) of this section or changing the rate of tax imposed on such 54 energy sources and services or providing for the credit or refund 55 described in clause six of subdivision (a) of section eleven hundred 56 nineteen of this chapter, or electing or repealing the exemption for

residential solar equipment and electricity in subdivision (ee) of 1 section eleven hundred fifteen of this article, or the exemption for 2 commercial solar equipment and electricity in subdivision (ii) of 3 section eleven hundred fifteen of this article, or electing or repealing 4 5 the exemption for commercial fuel cell electricity generating systems б equipment and electricity generated by such equipment in subdivision 7 (kk) of section eleven hundred fifteen of this article must go into 8 effect only on one of the following dates: March first, June first, 9 September first or December first; provided, that a local law, ordinance 10 or resolution providing for the exemption described in paragraph thirty 11 of subdivision (a) of section eleven hundred fifteen of this chapter or repealing any such exemption or a local law, ordinance or resolution 12 providing for a refund or credit described in subdivision (d) of section 13 14 eleven hundred nineteen of this chapter or repealing such provision so 15 provided must go into effect only on March first; provided, further, 16 that a local law, ordinance or resolution providing for the exemption 17 described in paragraph (1-a) of subdivision (a) of section eleven hundred fifteen of this chapter or repealing any such exemption so 18 provided and a resolution enacted pursuant to the authority of subdivi-19 20 sion (v) of this section providing such exemption or repealing such 21 exemption so provided may go into effect immediately. No such local law, ordinance or resolution shall be effective unless a certified copy of 22 23 such law, ordinance or resolution is mailed by registered or certified 24 mail to the commissioner at the commissioner's office in Albany at least 25 ninety days prior to the date it is to become effective. However, the 26 commissioner may waive and reduce such ninety-day minimum notice 27 requirement to a mailing of such certified copy by registered or certi-28 fied mail within a period of not less than thirty days prior to such effective date if the commissioner deems such action to be consistent 29 30 with the commissioner's duties under section twelve hundred fifty of 31 this article and the commissioner acts by resolution. Where the 32 restriction provided for in section twelve hundred twenty-three of this article as to the effective date of a tax and the notice requirement 33 provided for therein are applicable and have not been waived, the 34 restriction and notice requirement in section twelve hundred twenty-35 36 three of this article shall also apply. 37 § 6. Section 1210 of the tax law is amended by adding a new subdivi-38 sion (v) to read as follows: 39 (v) Notwithstanding any other provision of state or local law, ordi-40 nance or resolution to the contrary: (1) Any city having a population of 41 one million or more in which the taxes imposed by section eleven hundred 42 seven of this chapter are in effect, acting through its local legisla-43 tive body, is hereby authorized and empowered to elect to provide the 44 exemption from such taxes for the same hot or prepared food items exempt

45 from state sales and compensating use taxes described in paragraph (1-a) 46 of subdivision (a) of section eleven hundred fifteen of this chapter by 47 enacting a resolution in the form set forth in paragraph two of this subdivision; whereupon, upon compliance with the provisions of subdivi-48 sions (d) and (e) of this section, such enactment of such resolution 49 shall be deemed to be an amendment to such section eleven hundred seven 50 51 and such section eleven hundred seven shall be deemed to incorporate 52 such exemption as if it had been duly enacted by the state legislature 53 and approved by the governor.

54 (2) Form of resolution: Be it enacted by the (insert proper title of 55 local legislative body) as follows:

Section one. Receipts from sales of and consideration given or 1 contracted to be given for purchases of hot or prepared food items 2 exempt from state sales and compensating use taxes pursuant to paragraph 3 4 (1-a) of subdivision (a) of section eleven hundred fifteen of this chap-5 ter shall also be exempt from sales and compensating use taxes imposed б in this jurisdiction. 7 Section two. This resolution shall take effect, (insert the date) and 8 shall apply to sales made and uses occurring on and after that date 9 although made or occurring under a prior contract. 10 § 7. The commissioner of taxation and finance is hereby authorized to implement the provisions of this act with respect to the elimination of 11 the imposition of sales tax, additional taxes, and supplemental taxes on 12 13 hot and prepared food items and all other taxes so addressed by this 14 act. 15 § 8. 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, beginning at least 90 days after the date this act shall have become a law and shall apply in accordance with the applicable transi-18 tional provisions of sections 1106 and 1217 of the tax law; provided, 19 20 however, the amendments to paragraph 1 of subdivision (a) of section 21 1210 of the tax law made by section four of this act shall take effect 22 on the same date and in the same manner as section 6 of part Z of chapter 60 of the laws of 2016, takes effect. 23 24 § 2. Severability. If any clause, sentence, paragraph, section or part 25 of this act shall be adjudged by any court of competent jurisdiction to 26 be invalid and after exhaustion of all further judicial review, the 27 judgment shall not affect, impair, or invalidate the remainder thereof, 28 but shall be confined in its operation to the clause, sentence, para-29 graph, section or part of this act directly involved in the controversy 30 in which the judgment shall have been rendered. 31 S 3. This act shall take effect immediately provided, however, that 32 the applicable effective date of Parts A through F of this act shall be 33 as specifically set forth in the last section of such Parts.