

# STATE OF NEW YORK

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6113

2017-2018 Regular Sessions

## IN ASSEMBLY

February 23, 2017

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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:

1 Section 1. This act enacts into law components of legislation relating  
2 to "Shop-NY". Each component is wholly contained within a Part identi-  
3 fied as Parts A through F. The effective date for each particular  
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, includ-  
6 ing the effective date of the Part, which makes a reference to a section  
7 "of this act", when used in connection with that particular component,  
8 shall be deemed to mean and refer to the corresponding section of the  
9 Part in which it is found. Section three of this act sets forth the  
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 italics (underscored) is new; matter in brackets  
[-] is old law to be omitted.

LBD03267-01-7

1     (49) Motor fuel and diesel motor fuel.

2     § 2. Subdivision (b) of section 1107 of the tax law is amended by  
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  
6 fifteen of this article relating to motor fuel and diesel motor fuel  
7 shall be applicable pursuant to a local law, ordinance or resolution  
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 resolu-  
10 tion. Such adoption or repeal shall also be deemed to amend any local  
11 law, ordinance or resolution enacted by such a city imposing taxes  
12 pursuant to the authority of subdivision (a) of section twelve hundred  
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  
19 the local laws, ordinances or resolutions imposing such taxes shall be  
20 identical, except as to rate and except as otherwise provided, with the  
21 corresponding provisions in such article twenty-eight, including the  
22 definition and exemption provisions of such article, so far as the  
23 provisions of such article twenty-eight can be made applicable to the  
24 taxes imposed by such city or county and with such limitations and  
25 special provisions as are set forth in this article. The taxes author-  
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  
28 to include all portions and all types of receipts, charges or rents,  
29 subject to state tax under sections eleven hundred five and eleven  
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  
40 either in the production of tangible personal property, for sale, by  
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 subdivi-  
44 sion (a) or subdivision (d) of section eleven hundred nineteen of this  
45 chapter. (ii) Any local law, ordinance or resolution enacted by any  
46 city, county or school district, imposing the taxes authorized by this  
47 subdivision, shall omit the residential solar energy systems equipment  
48 and electricity exemption provided for in subdivision (ee), the commer-  
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

1 systems equipment and electricity exemption, commercial fuel cell elec-  
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  
6 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  
12 to amend any local law, ordinance or resolution enacted by such a city  
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  
18 deemed to be amended in the event a city of one million or more enacts a  
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  
23 hundred seven of this chapter is the same as the motor fuel and diesel  
24 motor fuel exemption in paragraph forty-nine of subdivision (a) of  
25 section eleven hundred fifteen of this chapter. (iii) Any local law,  
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  
29 provided for in subdivision (ee), the commercial solar energy systems  
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  
34 either such residential solar energy systems equipment and electricity  
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 60 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  
49 special provisions as are set forth in this article. The taxes author-  
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-

1 ized by this subdivision, shall, notwithstanding any provision of law to  
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, proc-  
6 essing, generating, assembly, refining, mining or extracting; and all  
7 sales of tangible personal property for use or consumption predominantly  
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 other-  
12 wise, shall omit the provision for credit or refund contained in clause  
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 cloth-  
22 ing and footwear exemption provided for in paragraph thirty of subdivi-  
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 subdivi-  
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 resol-  
44 ution pursuant to the authority of subdivision (p) of this section,  
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  
49 telecommunication services exemption in subdivision (cc) of section  
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

1 (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.

6 § 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  
15 described in clause six of subdivision (a) of section eleven hundred  
16 nineteen of this chapter, or electing or repealing the exemption for  
17 residential solar equipment and electricity in subdivision (ee) of  
18 section eleven hundred fifteen of this article, or the exemption for  
19 commercial solar equipment and electricity in subdivision (ii) of  
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  
29 providing for a refund or credit described in subdivision (d) of section  
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  
34 hundred fifteen of this chapter or repealing any such exemption so  
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  
43 requirement to a mailing of such certified copy by registered or certi-  
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  
48 restriction provided for in section twelve hundred twenty-three of this  
49 article as to the effective date of a tax and the notice requirement  
50 provided for therein are applicable and have not been waived, the  
51 restriction and notice requirement in section twelve hundred twenty-  
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 taxes imposed by section eleven hundred seven of this chapter are in effect, acting through its local legislative body, is hereby authorized and empowered to elect to provide the exemption from such taxes for the same motor fuel and diesel motor fuel exempt from state sales and compensating use taxes described in paragraph forty-nine of subdivision (a) of section eleven hundred fifteen of this chapter by enacting a resolution in the form set forth in paragraph two of this subdivision; whereupon, upon compliance with the provisions of subdivisions (d) and (e) of this section, such enactment of such resolution shall be deemed 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 it had been duly enacted by the state legislature and approved by the governor.

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

Section one. Receipts from sales of and consideration given or contracted to be given for purchases of motor fuel and diesel motor fuel exempt from state sales and compensating use taxes pursuant to paragraph forty-nine of subdivision (a) of section eleven hundred fifteen of the tax law shall also be exempt from sales and compensating use taxes imposed in this jurisdiction.

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

§ 7. The commissioner of taxation and finance is hereby authorized to implement the provisions of this act with respect to the elimination of the imposition of sales tax, additional taxes, and supplemental taxes on diesel motor fuel and motor fuel and all other taxes so addressed by this act.

§ 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 tax law, next commencing at least 90 days after this act shall have become a law and shall apply in accordance with the applicable transitional provisions of sections 1106 and 1217 of the tax law; provided, 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 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.

#### PART B

Section 1. Subdivision (a) of section 1115 of the tax law is amended by adding five new paragraphs 44, 45, 46, 47 and 48 to read as follows:

(44) Bicycle helmets. For purposes of this paragraph, bicycle helmets shall mean a helmet designed to meet the rules and regulations of the commissioner of motor vehicles establishing standards for helmets pursuant to section twelve hundred thirty-eight of the vehicle and traffic law.

(45) Motorcycle helmets. For purposes of this paragraph, motorcycle helmets shall mean a helmet designed to meet the rules and regulations of the commissioner of motor vehicles establishing standards for helmets pursuant to section three hundred eighty-one of the vehicle and traffic law.

(46) Snowmobile helmets. For purposes of this paragraph, snowmobile helmets shall mean a helmet designed to meet the parks, recreation and

1 historic preservation commissioner's rules and regulations establishing  
2 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  
6 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  
34 definition and exemption provisions of such article, so far as the  
35 provisions of such article twenty-eight can be made applicable to the  
36 taxes imposed by such city or county and with such limitations and  
37 special provisions as are set forth in this article. The taxes author-  
38 ized under this subdivision may not be imposed by a city or county  
39 unless the local law, ordinance or resolution imposes such taxes so as  
40 to include all portions and all types of receipts, charges or rents,  
41 subject to state tax under sections eleven hundred five and eleven  
42 hundred ten of this chapter, except as otherwise provided. (i) Any local  
43 law, ordinance or resolution enacted by any city of less than one  
44 million or by any county or school district, imposing the taxes author-  
45 ized by this subdivision, shall, notwithstanding any provision of law to  
46 the contrary, exclude from the operation of such local taxes all sales  
47 of tangible personal property for use or consumption directly and  
48 predominantly in the production of tangible personal property, gas,  
49 electricity, refrigeration or steam, for sale, by manufacturing, proc-  
50 essing, generating, assembly, refining, mining or extracting; and all  
51 sales of tangible personal property for use or consumption predominantly  
52 either in the production of tangible personal property, for sale, by  
53 farming or in a commercial horse boarding operation, or in both; and,  
54 unless such city, county or school district elects otherwise, shall omit  
55 the provision for credit or refund contained in clause six of subdivi-  
56 sion (a) or subdivision (d) of section eleven hundred nineteen of this

chapter. (ii) Any local law, ordinance or resolution enacted by any city, county or school district, imposing the taxes authorized by this subdivision, shall omit the residential solar energy 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 subdivision (a) of section eleven hundred fifteen of this chapter, unless such city, county or school district elects otherwise as to such residential solar energy systems equipment and electricity exemption, such commercial solar energy systems equipment and electricity exemption, commercial fuel cell electricity generating systems equipment and electricity generated by such equipment exemption or such clothing and footwear exemption. Any local law, ordinance or resolution enacted by any city, county or school district, imposing the taxes authorized by this subdivision, shall omit the bicycle helmets, motorcycle helmets, snowmobile helmets, equestrian helmets and sports helmets exemption provided for in paragraphs forty-four, forty-five, forty-six, forty-seven and forty-eight 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 (r) 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 (r) of this section or at the time of any such repeal; provided, further, that any such local law, ordinance 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 resolution pursuant to the authority of subdivision (r) of this section, shall be further amended, as provided in section twelve hundred eighteen of this subpart, so that the bicycle helmets, motorcycle helmets, snowmobile helmets, equestrian helmets and sports helmets exemption in any such local law, ordinance or resolution or in such section eleven hundred seven of this chapter is the same as the bicycle helmets, motorcycle helmets, snowmobile helmets, equestrian helmets and sports helmets exemption in paragraphs forty-four, forty-five, forty-six, forty-seven and forty-eight of subdivision (a) of section eleven hundred fifteen of this chapter. (iii) Any local law, ordinance or resolution enacted by any city, county or school district, imposing the taxes authorized by this subdivision, shall omit the residential solar energy systems equipment and electricity exemption provided for in subdivision (ee), the commercial solar energy systems equipment and electricity exemption provided for in subdivision (ii) and the clothing and footwear exemption provided for in paragraph thirty of subdivision (a) of section eleven hundred fifteen of this chapter, unless such city, county or school district elects otherwise as to either such residential solar energy systems equipment and electricity exemption, such commercial solar energy systems equipment and electricity exemption or such clothing and footwear exemption.

§ 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:



(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 special provisions as are set forth in this article. The taxes authorized 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 authorized 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, processing, 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 all sales of fuel sold for use in commercial aircraft and general aviation aircraft; and, unless such city, county or school district elects otherwise, shall omit the provision for credit or refund contained in clause six of subdivision (a) or subdivision (d) of section eleven hundred nineteen of this chapter. (ii) Any local law, ordinance or resolution enacted by any city, county or school district, imposing the taxes authorized by this subdivision, shall omit the residential solar energy 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 subdivision (a) of section eleven hundred fifteen of this chapter, unless such city, county or school district elects otherwise as to such residential solar energy systems equipment and electricity exemption, such commercial solar energy systems equipment and electricity exemption, commercial fuel cell electricity generating systems equipment and electricity generated by such equipment exemption or such clothing and footwear exemption. Any local law, ordinance or resolution enacted by any city, county or school district, imposing the taxes authorized by this subdivision, shall omit the mobile telecommunication services exemption provided for in subdivision (cc) 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 (p) 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 (p) of this section or at the time of

1 such repeal; provided, further, that any such local law, ordinance or  
2 resolution and section eleven hundred seven of this chapter, as deemed  
3 to be amended in the event a city of one million or more enacts a resol-  
4 ution pursuant to the authority of subdivision (p) of this section,  
5 shall be further amended, as provided in section twelve hundred eighteen  
6 of this subpart, so that the wireless telecommunications services  
7 exemption in any such local law, ordinance or resolution or in such  
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  
12 the taxes authorized by this subdivision, shall omit the residential  
13 solar energy systems equipment and electricity exemption provided for in  
14 subdivision (ee), the commercial solar energy systems equipment and  
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,  
18 county or school district elects otherwise as to either such residential  
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  
28 services described in paragraph three of subdivision (a) or of subdivi-  
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  
34 section eleven hundred fifteen of this article, or the exemption for  
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  
39 (kk) of section eleven hundred fifteen of this article must go into  
40 effect only on one of the following dates: March first, June first,  
41 September first or December first; provided, that a local law, ordinance  
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,  
48 that a local law, ordinance or resolution providing for the exemption  
49 described in paragraphs forty-four, forty-five, forty-six, forty-seven  
50 and forty-eight of subdivision (a) of section eleven hundred fifteen of  
51 this chapter or repealing any such exemption so provided and a resol-  
52 ution enacted pursuant to the authority of subdivision (r) of this  
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-

1 sioner at the commissioner's office in Albany at least ninety days prior  
2 to the date it is to become effective. However, the commissioner may  
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 commis-  
6 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  
12 twelve hundred twenty-three of this article shall also apply.

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  
18 seven of this chapter are in effect, acting through its local legisla-  
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  
22 exempt from state sales and compensating use taxes described in para-  
23 graphs forty-four, forty-five, forty-six, forty-seven and forty-eight of  
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  
29 and such section eleven hundred seven shall be deemed to incorporate  
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:

34 Section one. Receipts from sales of and consideration given or  
35 contracted to be given for purchases of bicycle helmets, motorcycle  
36 helmets, snowmobile helmets, equestrian helmets and sports helmets  
37 exempt from state sales and compensating use taxes pursuant to para-  
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.

50 § 8. This act shall take effect on the first day of the sales tax  
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

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  
16 pursuant to a local law, ordinance or resolution adopted by a city  
17 subject to the provisions of this section. Such city is empowered to  
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, ordi-  
20 nance or resolution enacted by such a city imposing taxes pursuant to  
21 the authority of subdivision (a) of section twelve hundred ten of this  
22 chapter.

23 § 3. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as  
24 amended by section 2 of part WW of chapter 60 of the laws of 2016, is  
25 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  
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  
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  
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,  
38 subject to state tax under sections eleven hundred five and eleven  
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  
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  
44 of tangible personal property for use or consumption directly and  
45 predominantly in the production of tangible personal property, gas,  
46 electricity, refrigeration or steam, for sale, by manufacturing, proc-  
47 essing, generating, assembly, refining, mining or extracting; and all  
48 sales of tangible personal property for use or consumption predominantly  
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 subdivision, shall omit the residential solar energy 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 subdivision (a) of section eleven hundred fifteen of this chapter, unless such city, county or school district elects otherwise as to such residential solar energy systems equipment and electricity exemption, such commercial solar energy systems equipment and electricity exemption, commercial fuel cell electricity generating systems equipment and electricity generated by such equipment exemption or such clothing and footwear exemption. Any local law, ordinance or resolution enacted by any city, county or school district, imposing the taxes authorized by this subdivision, shall omit the child restraint systems exemption provided for in paragraph fifty 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 (s) 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 (s) of this section or at the time of any such repeal; provided, further, that any such local law, ordinance 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 resolution pursuant to the authority of subdivision (s) of this section, shall be further amended, as provided in section twelve hundred eighteen of this subpart, so that the child restraint system exemption in any such local law, ordinance or resolution or in such section eleven hundred seven of this chapter is the same as the child restraint system exemption in paragraph fifty of subdivision (a) of section eleven hundred fifteen of this chapter. (iii) Any local law, ordinance or resolution enacted by any city, county or school district, imposing the taxes authorized by this subdivision, shall omit the residential solar energy systems equipment and electricity exemption provided for in subdivision (ee), the commercial solar energy systems equipment and electricity exemption provided for in subdivision (ii) and the clothing and footwear exemption provided for in paragraph thirty of subdivision (a) of section eleven hundred fifteen of this chapter, unless such city, county or school district elects otherwise as to either such residential solar energy systems equipment and electricity exemption, such commercial solar energy systems equipment and electricity exemption or such clothing and footwear exemption.

§ 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:

(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 special provisions as are set forth in this article. The taxes authorized 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 authorized 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, processing, 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 all sales of fuel sold for use in commercial aircraft and general aviation aircraft; and, unless such city, county or school district elects otherwise, shall omit the provision for credit or refund contained in clause six of subdivision (a) or subdivision (d) of section eleven hundred nineteen of this chapter. (ii) Any local law, ordinance or resolution enacted by any city, county or school district, imposing the taxes authorized by this subdivision, shall omit the residential solar energy 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 subdivision (a) of section eleven hundred fifteen of this chapter, unless such city, county or school district elects otherwise as to such residential solar energy systems equipment and electricity exemption, such commercial solar energy systems equipment and electricity exemption, commercial fuel cell electricity generating systems equipment and electricity generated by such equipment exemption or such clothing and footwear exemption. Any local law, ordinance or resolution enacted by any city, county or school district, imposing the taxes authorized by this subdivision, shall omit the mobile telecommunication services exemption provided for in subdivision (cc) 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 (p) 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 (p) of this section or at the time of such repeal; provided, further, that any such local law, ordinance 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 resolution pursuant to the authority of subdivision (p) of this section, shall be further amended, as provided in section twelve hundred eighteen

1 of this subpart, so that the wireless telecommunications services  
2 exemption in any such local law, ordinance or resolution or in such  
3 section eleven hundred seven of this chapter is the same as the mobile  
4 telecommunication services exemption in subdivision (cc) of section  
5 eleven hundred fifteen of this chapter. (iii) Any local law, ordinance  
6 or resolution enacted by any city, county or school district, imposing  
7 the taxes authorized by this subdivision, shall omit the residential  
8 solar energy systems equipment and electricity exemption provided for in  
9 subdivision (ee), the commercial solar energy systems equipment and  
10 electricity exemption provided for in subdivision (ii) and the clothing  
11 and footwear exemption provided for in paragraph thirty of subdivision  
12 (a) of section eleven hundred fifteen of this chapter, unless such city,  
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  
23 services described in paragraph three of subdivision (a) or of subdivi-  
24 sion (b) of this section or changing the rate of tax imposed on such  
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  
28 residential solar equipment and electricity in subdivision (ee) of  
29 section eleven hundred fifteen of this article, or the exemption for  
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  
34 (kk) of section eleven hundred fifteen of this article must go into  
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  
39 repealing any such exemption or a local law, ordinance or resolution  
40 providing for a refund or credit described in subdivision (d) of section  
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  
44 described in paragraph fifty of subdivision (a) of section eleven  
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  
48 exemption so provided may go into effect immediately. No such local law,  
49 ordinance or resolution shall be effective unless a certified copy of  
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  
52 ninety days prior to the date it is to become effective. However, the  
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

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  
12 one million or more in which the taxes imposed by section eleven hundred  
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  
17 subdivision (a) of section eleven hundred fifteen of this chapter by  
18 enacting a resolution in the form set forth in paragraph two of this  
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  
22 and such section eleven hundred seven shall be deemed to incorporate  
23 such exemption as if it had been duly enacted by the state legislature  
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  
41 quarterly period, as described in subdivision (b) of section 1136 of the  
42 tax law, beginning at least 90 days after the date this act shall have  
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 chap-  
48 ter 60 of the laws of 2016, takes effect.

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

1 in human beings, medical equipment (including component parts thereof)  
2 and supplies required for such use or to correct or alleviate physical  
3 incapacity, and products consumed by humans for the preservation of  
4 health but not including cosmetics [~~or toilet articles~~] notwithstanding  
5 the presence of medicinal ingredients therein or medical equipment  
6 (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  
18 the provisions of this section. Such city is empowered to adopt or  
19 repeal such a local law, ordinance or resolution. Such adoption or  
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.

23 § 4. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as  
24 amended by section 2 of part WW of chapter 60 of the laws of 2016, is  
25 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  
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  
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  
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,  
38 subject to state tax under sections eleven hundred five and eleven  
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  
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  
44 of tangible personal property for use or consumption directly and  
45 predominantly in the production of tangible personal property, gas,  
46 electricity, refrigeration or steam, for sale, by manufacturing, proc-  
47 essing, generating, assembly, refining, mining or extracting; and all  
48 sales of tangible personal property for use or consumption predominantly  
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  
55 city, county or school district, imposing the taxes authorized by this  
56 subdivision, shall omit the residential solar energy systems equipment

1 and electricity exemption provided for in subdivision (ee), the commercial solar energy systems equipment and electricity exemption provided  
2 for in subdivision (ii), the commercial fuel cell electricity generating  
3 systems equipment and electricity generated by such equipment exemption  
4 provided for in subdivision (kk) and the clothing and footwear exemption  
5 provided for in paragraph thirty of subdivision (a) of section eleven  
6 hundred fifteen of this chapter, unless such city, county or school  
7 district elects otherwise as to such residential solar energy systems  
8 equipment and electricity exemption, such commercial solar energy  
9 systems equipment and electricity exemption, commercial fuel cell electricity generating systems equipment and electricity generated by such  
10 equipment exemption or such clothing and footwear exemption. Any local law, ordinance or resolution enacted by any city, county or school district, imposing the taxes authorized by this subdivision, shall omit the hygiene products exemption provided for in paragraph fifty-one 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 such repeal; provided, further, that any such local law, ordinance 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 resolution pursuant to the authority of subdivision (t) of this section, shall be further amended, as provided in section twelve hundred eighteen of this subpart, so that the hygiene products exemption in any such local law, ordinance or resolution or in such section eleven hundred seven of this chapter is the same as the hygiene products exemption in paragraph fifty-one of subdivision (a) of section eleven hundred fifteen of this chapter. (iii) Any local law, ordinance or resolution enacted by any city, county or school district, imposing the taxes authorized by this subdivision, shall omit the residential solar energy systems equipment and electricity exemption provided for in subdivision (ee), the commercial solar energy systems equipment and electricity exemption provided for in subdivision (ii) and the clothing and footwear exemption provided for in paragraph thirty of subdivision (a) of section eleven hundred fifteen of this chapter, unless such city, county or school district elects otherwise as to either such residential solar energy systems equipment and electricity exemption, such commercial solar energy systems equipment and electricity exemption or such clothing and footwear exemption.

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

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



1 taxes imposed by such city or county and with such limitations and  
2 special provisions as are set forth in this article. The taxes author-  
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,  
6 subject to state tax under sections eleven hundred five and eleven  
7 hundred ten of this chapter, except as otherwise provided. (i) Any  
8 local law, ordinance or resolution enacted by any city of less than one  
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  
13 predominantly in the production of tangible personal property, gas,  
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  
22 six of subdivision (a) or subdivision (d) of section eleven hundred  
23 nineteen of this chapter. (ii) Any local law, ordinance or resolution  
24 enacted by any city, county or school district, imposing the taxes  
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 subdivi-  
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  
49 resolution pursuant to subdivision (p) of this section or at the time of  
50 such repeal; provided, further, that any such local law, ordinance or  
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 telecommunication services exemption in subdivision (cc) of section eleven hundred fifteen of this chapter. (iii) Any local law, ordinance or resolution enacted by any city, county or school district, imposing the taxes authorized by this subdivision, shall omit the residential solar energy systems equipment and electricity exemption provided for in subdivision (ee), the commercial solar energy systems equipment and electricity exemption provided for in subdivision (ii) and the clothing and footwear exemption provided for in paragraph thirty of subdivision (a) of section eleven hundred fifteen of this chapter, unless such city, county or school district elects otherwise as to either such residential solar energy systems equipment and electricity exemption, such commercial solar energy systems equipment and electricity exemption or such clothing and footwear exemption.

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

(d) A local law, ordinance or resolution imposing any tax pursuant to this section, increasing or decreasing the rate of such tax, repealing or suspending such tax, exempting from such tax the energy sources and services described in paragraph three of subdivision (a) or of subdivision (b) of this section or changing the rate of tax imposed on such energy sources and services or providing for the credit or refund described in clause six of subdivision (a) of section eleven hundred nineteen of this chapter, or electing or repealing the exemption for residential solar equipment and electricity in subdivision (ee) of section eleven hundred fifteen of this article, or the exemption for commercial solar equipment and electricity in subdivision (ii) of section eleven hundred fifteen of this article, or electing or repealing the exemption for commercial fuel cell electricity generating systems equipment and electricity generated by such equipment in subdivision (kk) of section eleven hundred fifteen of this article must go into effect only on one of the following dates: March first, June first, September first or December first; provided, that a local law, ordinance or resolution providing for the exemption described in paragraph thirty of subdivision (a) of section eleven hundred fifteen of this chapter or repealing any such exemption or a local law, ordinance or resolution providing for a refund or credit described in subdivision (d) of section eleven hundred nineteen of this chapter or repealing such provision so provided must go into effect only on March first; provided, further, that a local law, ordinance or resolution providing for the exemption described in paragraph fifty-one of subdivision (a) of section eleven hundred fifteen of this chapter or repealing any such exemption so provided and a resolution enacted pursuant to the authority of subdivision (t) of this section providing such exemption or repealing such exemption so provided may go into effect immediately. No such local law, ordinance or resolution shall be effective unless a certified copy of such law, ordinance or resolution is mailed by registered or certified 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 commissioner may waive and reduce such ninety-day minimum notice 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 effective date if the commissioner deems such action to be consistent with the commissioner's duties under section twelve hundred fifty of this article and the commissioner acts by resolution. Where the

1 restriction provided for in section twelve hundred twenty-three of this  
2 article as to the effective date of a tax and the notice requirement  
3 provided for therein are applicable and have not been waived, the  
4 restriction and notice requirement in section twelve hundred twenty-  
5 three of this article shall also apply.

6 § 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 legisla-  
12 tive body, is hereby authorized and empowered to elect to provide the  
13 exemption from such taxes for the same hygiene products exempt from  
14 state sales and compensating use taxes described in paragraph fifty-one  
15 of subdivision (a) of section eleven hundred fifteen of this chapter by  
16 enacting a resolution in the form set forth in paragraph two of this  
17 subdivision; whereupon, upon compliance with the provisions of subdivi-  
18 sions (d) and (e) of this section, such enactment of such resolution  
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.

23 (2) Form of resolution: Be it enacted by the (insert proper title of  
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  
28 of subdivision (a) of section eleven hundred fifteen of the tax law  
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  
39 quarterly period, as described in subdivision (b) of section 1136 of the  
40 tax law, beginning at least 90 days after the date this act shall have  
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  
45 on the same date and in the same manner as section 6 of part Z of chap-  
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  
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

of this article relating to household cleaning products shall be applicable pursuant 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 repeal such a local law, ordinance or resolution. Such adoption or repeal shall also be deemed to amend any local law, ordinance or resolution enacted by such a city imposing taxes pursuant to the authority of subdivision (a) of section twelve hundred ten of this chapter.

§ 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:

(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 special provisions as are set forth in this article. The taxes authorized 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 authorized 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, processing, 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, unless such city, county or school district elects otherwise, shall omit the provision for credit or refund contained in clause six of subdivision (a) or subdivision (d) of section eleven hundred nineteen of this chapter. (ii) Any local law, ordinance or resolution enacted by any city, county or school district, imposing the taxes authorized by this subdivision, shall omit the residential solar energy 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 subdivision (a) of section eleven hundred fifteen of this chapter, unless such city, county or school district elects otherwise as to such residential solar energy systems equipment and electricity exemption, such commercial solar energy systems equipment and electricity exemption, commercial fuel cell electricity generating systems equipment and electricity generated by such equipment exemption or such clothing and footwear exemption. Any local law, ordinance or resolution enacted by any city, county or school district, imposing the taxes authorized by this subdivision, shall omit the household cleaning products exemption provided for in paragraph

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 such repeal; provided, further, that any such local law, ordinance 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 resolution pursuant to the authority of subdivision (t) of this section, shall be further amended, as provided in section twelve hundred eighteen of this subpart, so that the household cleaning products exemption in any such local law, ordinance or resolution or in such section eleven hundred seven of this chapter is the same as the household cleaning products exemption in paragraph fifty-two of subdivision (a) of section eleven hundred fifteen of this chapter. (iii) Any local law, ordinance or resolution enacted by any city, county or school district, imposing the taxes authorized by this subdivision, shall omit the residential solar energy systems equipment and electricity exemption provided for in subdivision (ee), the commercial solar energy systems equipment and electricity exemption provided for in subdivision (ii) and the clothing and footwear exemption provided for in paragraph thirty of subdivision (a) of section eleven hundred fifteen of this chapter, unless such city, county or school district elects otherwise as to either such residential solar energy systems equipment and electricity exemption, such commercial solar energy systems equipment and electricity exemption or such clothing and footwear exemption.

§ 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:

(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 special provisions as are set forth in this article. The taxes authorized 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 authorized 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, processing, generating, assembly, refining, mining or extracting; and all



1 sales of tangible personal property for use or consumption predominantly  
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 other-  
6 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  
12 (ee), the commercial solar energy systems equipment and electricity  
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  
22 generated by such equipment exemption or such clothing and footwear  
23 exemption. Any local law, ordinance or resolution enacted by any city,  
24 county or school district, imposing the taxes authorized by this subdivi-  
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  
44 eleven hundred fifteen of this chapter. (iii) Any local law, ordinance  
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  
49 electricity exemption provided for in subdivision (ii) and the clothing  
50 and footwear exemption provided for in paragraph thirty of subdivision  
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.

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

(d) A local law, ordinance or resolution imposing any tax pursuant to this section, increasing or decreasing the rate of such tax, repealing or suspending such tax, exempting from such tax the energy sources and services described in paragraph three of subdivision (a) or of subdivision (b) of this section or changing the rate of tax imposed on such energy sources and services or providing for the credit or refund described in clause six of subdivision (a) of section eleven hundred nineteen of this chapter, or electing or repealing the exemption for residential solar equipment and electricity in subdivision (ee) of section eleven hundred fifteen of this article, or the exemption for commercial solar equipment and electricity in subdivision (ii) of section eleven hundred fifteen of this article, or electing or repealing the exemption for commercial fuel cell electricity generating systems equipment and electricity generated by such equipment in subdivision (kk) of section eleven hundred fifteen of this article must go into effect only on one of the following dates: March first, June first, September first or December first; provided, that a local law, ordinance or resolution providing for the exemption described in paragraph thirty of subdivision (a) of section eleven hundred fifteen of this chapter or repealing any such exemption or a local law, ordinance or resolution providing for a refund or credit described in subdivision (d) of section eleven hundred nineteen of this chapter or repealing such provision so provided must go into effect only on March first; provided, further, that a local law, ordinance or resolution providing for the exemption described in paragraph fifty-two of subdivision (a) of section eleven hundred fifteen of this chapter or repealing any such exemption so provided and a resolution enacted pursuant to the authority of subdivision (u) of this section providing such exemption or repealing such exemption so provided may go into effect immediately. No such local law, ordinance or resolution shall be effective unless a certified copy of such law, ordinance or resolution is mailed by registered or certified 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 commissioner may waive and reduce such ninety-day minimum notice 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 effective date if the commissioner deems such action to be consistent with the commissioner's duties under section twelve hundred fifty of this article and the commissioner acts by resolution. Where the restriction provided for in section twelve hundred twenty-three of this article as to the effective date of a tax and the notice requirement provided for therein are applicable and have not been waived, the restriction and notice requirement in section twelve hundred twenty-three of this article shall also apply.

§ 6. Section 1210 of the tax law is amended by adding a new subdivision (u) to read as follows:

(u) Notwithstanding any other provision of state or local law, ordinance 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 seven of this chapter are in effect, acting through its local legislative body, is hereby authorized and empowered to elect to provide the exemption from such taxes for the same household cleaning products exempt from state sales and compensating use taxes described in para-

graph fifty-two of subdivision (a) of section eleven hundred fifteen of this chapter by enacting a resolution in the form set forth in paragraph two of this subdivision; whereupon, upon compliance with the provisions of subdivisions (d) and (e) of this section, such enactment of such resolution shall be deemed 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 it had been duly enacted by the state legislature and approved by the governor.

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

Section one. Receipts from sales of and consideration given or contracted to be given for purchases of household cleaning products exempt from state sales and compensating use taxes pursuant to paragraph fifty-two of subdivision (a) of section eleven hundred fifteen of the tax law shall also be exempt from sales and compensating use taxes imposed in this jurisdiction.

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

§ 7. The commissioner of taxation and finance is hereby authorized to implement the provisions of this act with respect to the elimination of the imposition of sales tax, additional taxes, and supplemental taxes on household cleaning products and all other taxes so addressed by this act.

§ 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 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 transitional provisions of sections 1106 and 1217 of the tax law; provided, 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 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.

#### PART F

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

(1-a) Food which is sold heated or prepared, including food sold at grocery stores, but not including food sold at restaurants, diners, taverns, and food courts at a mall and food that is catered, as determined by the commissioner.

§ 2. Subdivision (b) of section 1107 of the tax law is amended by adding a new clause 17 to read as follows:

(17) Except as otherwise provided by law, the exemption provided in paragraph (1-a) of subdivision (a) of section eleven hundred fifteen of this article relating to heated or prepared foods shall be applicable pursuant 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 repeal such a local law, ordinance or resolution. Such adoption or repeal shall also be deemed to amend any local law, ordinance or resolution enacted by such a city imposing taxes pursuant to the authority of subdivision (a) of section twelve hundred ten of this chapter.

§ 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:

(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 special provisions as are set forth in this article. The taxes authorized 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 authorized 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, processing, 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, unless such city, county or school district elects otherwise, shall omit the provision for credit or refund contained in clause six of subdivision (a) or subdivision (d) of section eleven hundred nineteen of this chapter. (ii) Any local law, ordinance or resolution enacted by any city, county or school district, imposing the taxes authorized by this subdivision, shall omit the residential solar energy 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 subdivision (a) of section eleven hundred fifteen of this chapter, unless such city, county or school district elects otherwise as to such residential solar energy systems equipment and electricity exemption, such commercial solar energy systems equipment and electricity exemption, commercial fuel cell electricity generating systems equipment and electricity generated by such equipment exemption or such clothing and footwear exemption. Any local law, ordinance or resolution enacted by any city, county or school district, imposing the taxes authorized by this subdivision, shall omit the hot or prepared food items exemption provided for in paragraph (1-a) 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 (v) 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 (v) of this section or at the time of such repeal; provided, further, that any such local law, ordinance or resol-

1 ution and section eleven hundred seven of this chapter, as deemed to be  
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  
6 local law, ordinance or resolution or in such section eleven hundred  
7 seven of this chapter is the same as the hot or prepared food items  
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  
12 energy systems equipment and electricity exemption provided for in  
13 subdivision (ee), the commercial solar energy systems equipment and  
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  
18 solar energy systems equipment and electricity exemption, such commer-  
19 cial solar energy systems equipment and electricity exemption or such  
20 clothing and footwear exemption.

21 § 4. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as  
22 amended by section 2 of part WW of chapter 60 of the laws of 2016 and  
23 subparagraph (i) as separately amended by section 5 of part Z of chapter  
24 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  
29 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 taxes imposed by such city or county and with such limitations and  
33 special provisions as are set forth in this article. The taxes author-  
34 ized under this subdivision may not be imposed by a city or county  
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  
40 million or by any county or school district, imposing the taxes author-  
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  
44 predominantly in the production of tangible personal property, gas,  
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  
48 either in the production of tangible personal property, for sale, by  
49 farming or in a commercial horse boarding operation, or in both; and all  
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



1 systems equipment and electricity exemption provided for in subdivision  
2 (ee), the commercial solar energy systems equipment and electricity  
3 exemption provided for in subdivision (ii), the commercial fuel cell  
4 electricity generating systems equipment and electricity generated by  
5 such equipment exemption provided for in subdivision (kk) and the cloth-  
6 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 exemption. Any local law, ordinance or resolution enacted by any city,  
14 county or school district, imposing the taxes authorized by this subdivi-  
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 other-  
18 wise; provided that if such a city having a population of one million or  
19 more enacts the resolution described in subdivision (p) of this section  
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  
22 city imposing such taxes pursuant to the authority of this subdivision,  
23 whether or not such taxes are suspended at the time such city enacts its  
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 resol-  
28 ution pursuant to the authority of subdivision (p) of this section,  
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  
34 eleven hundred fifteen of this chapter. (iii) Any local law, ordinance  
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  
39 electricity exemption provided for in subdivision (ii) and the clothing  
40 and footwear exemption provided for in paragraph thirty of subdivision  
41 (a) of section eleven hundred fifteen of this chapter, unless such city,  
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.

46 § 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

1 residential solar equipment and electricity in subdivision (ee) of  
2 section eleven hundred fifteen of this article, or the exemption for  
3 commercial solar equipment and electricity in subdivision (ii) of  
4 section eleven hundred fifteen of this article, or electing or repealing  
5 the exemption for commercial fuel cell electricity generating systems  
6 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  
12 repealing any such exemption or a local law, ordinance or resolution  
13 providing for a refund or credit described in subdivision (d) of section  
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  
18 hundred fifteen of this chapter or repealing any such exemption so  
19 provided and a resolution enacted pursuant to the authority of subdivi-  
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,  
22 ordinance or resolution shall be effective unless a certified copy of  
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  
29 effective date if the commissioner deems such action to be consistent  
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  
33 article as to the effective date of a tax and the notice requirement  
34 provided for therein are applicable and have not been waived, the  
35 restriction and notice requirement in section twelve hundred twenty-  
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  
48 subdivision; whereupon, upon compliance with the provisions of subdivi-  
49 sions (d) and (e) of this section, such enactment of such resolution  
50 shall be deemed to be an amendment to such section eleven hundred seven  
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:

1     Section one. Receipts from sales of and consideration given or  
2     contracted to be given for purchases of hot or prepared food items  
3     exempt from state sales and compensating use taxes pursuant to paragraph  
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  
6     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  
11    implement the provisions of this act with respect to the elimination of  
12    the imposition of sales tax, additional taxes, and supplemental taxes on  
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  
18    become a law and shall apply in accordance with the applicable transi-  
19    tional provisions of sections 1106 and 1217 of the tax law; provided,  
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 chap-  
23    ter 60 of the laws of 2016, takes effect.

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    § 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.