

STATE OF NEW YORK

6113

2017-2018 Regular Sessions

IN ASSEMBLY

February 23, 2017

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

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

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

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

(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.

§ 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 forty-nine 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 (q) 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 (q) to read as follows:

(q) 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 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.

14 Any local law, ordinance or resolution enacted by any city,
15 county or school district, imposing the taxes authorized by this subdivi-
16 sion, shall omit the mobile telecommunication services exemption
17 provided for in subdivision (cc) of section eleven hundred fifteen of
18 this chapter, unless such city, county or school district elects other-
19 wise; provided that if such a city having a population of one million or
20 more enacts the resolution described in subdivision (p) of this section
21 or repeals such resolution, such resolution or repeal shall also be
22 deemed to amend any local law, ordinance or resolution enacted by such a
23 city imposing such taxes pursuant to the authority of this subdivision,
24 whether or not such taxes are suspended at the time such city enacts its
25 resolution pursuant to subdivision (p) of this section or at the time of
26 such repeal; provided, further, that any such local law, ordinance or
27 resolution and section eleven hundred seven of this chapter, as deemed
28 to be amended in the event a city of one million or more enacts a resol-
29 ution pursuant to the authority of subdivision (p) of this section,
30 shall be further amended, as provided in section twelve hundred eighteen
31 of this subpart, so that the wireless telecommunications services
32 exemption in any such local law, ordinance or resolution or in such
33 section eleven hundred seven of this chapter is the same as the mobile
34 telecommunication services exemption in subdivision (cc) of section
35 eleven hundred fifteen of this chapter. (iii) Any local law, ordinance
36 or resolution enacted by any city, county or school district, imposing
37 the taxes authorized by this subdivision, shall omit the residential
38 solar energy systems equipment and electricity exemption provided for in
39 subdivision (ee), the commercial solar energy systems equipment and
40 electricity exemption provided for in subdivision (ii) and the clothing
41 and footwear exemption provided for in paragraph thirty of subdivision
42 (a) of section eleven hundred fifteen of this chapter, unless such city,
43 county or school district elects otherwise as to either such residential
44 solar energy systems equipment and electricity exemption, such commer-
45 cial solar energy systems equipment and electricity exemption or such
46 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.