

STATE OF NEW YORK

2153--A

2017-2018 Regular Sessions

IN SENATE

January 12, 2017

Introduced by Sens. MARCELLINO, BOYLE, MURPHY -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations -- recommitted to the Committee on Investigations and Government Operations in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to exempting energy star appliances from state sales and compensating use taxes and granting municipalities the option to provide such exemption; and providing for the repeal of such provisions upon expiration thereof

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

Section 1. Subdivision (a) of section 1115 of the tax law is amended by adding a new paragraph 45 to read as follows:

(45) Retail sales of the following products, provided that the product qualifies as an energy star product pursuant to the United States environmental protection agency energy star program, shall be exempt from the sales tax provisions of section eleven hundred five of this article: clothes washer, dishwasher, refrigerator, room air conditioner, ceiling fan, dehumidifier, freezer, air purifier, clothes dryer and ventilating fan. The exemption provided for in this subdivision shall not apply to the rental, leasing, repair or servicing of such energy star products.

§ 2. Subparagraph (ii) of 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:

(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

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

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1 systems equipment and electricity generated by such equipment exemption
2 provided for in subdivision (kk) and the clothing and footwear exemption
3 provided for in paragraph thirty of subdivision (a) of section eleven
4 hundred fifteen of this chapter, and the energy star product exemption
5 provided for in paragraph forty-five 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 elec-
10 tricity generating systems equipment and electricity generated by such
11 equipment exemption or such clothing and footwear exemption or such
12 energy star product exemption.

13 § 3. Section 1210 of the tax law is amended by adding a new subdivi-
14 sion (p) to read as follows:

15 (p) Notwithstanding any other provision of state or local law, ordi-
16 nance or resolution to the contrary:

17 (1) Any city having a population of one million or more in which the
18 taxes imposed by section eleven hundred seven of this chapter are in
19 effect, acting through its local legislative body, is hereby authorized
20 and empowered to elect to provide the same exemptions from such taxes as
21 the energy star product exemption from state sales and compensating use
22 taxes described in paragraph forty-five of subdivision (a) of section
23 eleven hundred fifteen of this chapter by enacting a resolution in the
24 form set forth in paragraph two of this subdivision; whereupon, upon
25 compliance with the provisions of subdivisions (d) and (e) of this
26 section, such enactment of such resolution shall be deemed to be an
27 amendment to such section eleven hundred seven and such section eleven
28 hundred seven shall be deemed to incorporate such exemptions as if they
29 had been duly enacted by the state legislature and approved by the
30 governor.

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

33 Section one. Receipts from sales of and consideration given or
34 contracted to be given for, or for the use of, property and services
35 exempt from state sales and compensating use taxes pursuant to paragraph
36 forty-five of subdivision (a) of section 1115 of the tax law shall also
37 be exempt from sales and compensating use taxes imposed in this juris-
38 diction.

39 Section two. This resolution shall take effect September 1, (insert
40 the year, but not earlier than the year 2018) and shall apply to sales
41 made, services rendered and uses occurring on and after that date in
42 accordance with the applicable transitional provisions in sections 1106,
43 1216 and 1217 of the New York tax law.

44 § 4. This act shall take effect April 1, 2019, and shall expire and be
45 deemed repealed April 1, 2024.