

# STATE OF NEW YORK

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2513

2017-2018 Regular Sessions

## IN SENATE

January 13, 2017

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Introduced by Sens. GALLIVAN, FELDER -- read twice and ordered printed,  
and when printed to be committed to the Committee on Energy and Tele-  
communications

AN ACT to amend the tax law, in relation to certain exemptions from  
sales and use taxes

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

1 Section 1. Paragraph 1 of subdivision (c) of section 1115 of the tax  
2 law, as amended by section 7 of part B of chapter 63 of the laws of  
3 2000, is amended to read as follows:  
4 (1) Fuel, gas, electricity, refrigeration and steam, and gas, elec-  
5 tric, refrigeration and steam service of whatever nature for use or  
6 consumption [~~directly and exclusively~~] in the production of tangible  
7 personal property, gas, electricity, refrigeration or steam, for sale,  
8 by manufacturing, processing, assembling, generating, refining, mining  
9 or extracting shall be exempt from the taxes imposed under subdivisions  
10 (a) and (b) of section eleven hundred five and the compensating use tax  
11 imposed under section eleven hundred ten of this article.  
12 § 2. This act shall take effect immediately.

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

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