STATE OF NEW YORK

1792

2019-2020 Regular Sessions

IN ASSEMBLY

January 17, 2019

Introduced by M. of A. CROUCH, GIGLIO -- Multi-Sponsored by -- M. of A. FINCH, HAWLEY -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to providing sales tax relief on parking sales for tax exempt organizations

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

Section 1. Paragraphs 2 and 3 of subdivision (b) of section 1116 of the tax law, as amended by chapter 888 of the laws of 1983, are amended to read as follows:

(2) sales of food or drink in or by a restaurant, tavern or other establishment operated by an organization described in paragraph (1), paragraph (4), paragraph (5) or paragraph (6) of subdivision (a) of this section, other than sales exempt under paragraph (ii) of subdivision (d) of section eleven hundred five **of this article**, from the taxes imposed hereunder, unless the purchaser is an organization exempt under this section; **or**

[~~(3) sales of the service of providing parking, garaging or storing for motor vehicles by an organization described in paragraph (4) or paragraph (5) of subdivision (a) of this section operating a garage (other than a garage which is part of premises occupied solely as a private one or two family dwelling), parking lot or other place of business engaged in providing parking, garaging or storing for motor vehicles; or~~]

§ 2. This act shall take effect on the first day of a 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 to sales made on or after such effective date although made or occurring under a prior contract.

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

LBD03056-01-9