STATE OF NEW YORK

2489

2019-2020 Regular Sessions

IN ASSEMBLY

January 23, 2019

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

AN ACT to amend the tax law, in relation to exemption of new and used ambulance vehicles under the sales and compensating use taxes

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 26-a to read as follows:

(26-a) New or used ambulance vehicles to an emergency services organization, pursuant to a written contractual agreement, for use in the transportation of emergency services personnel. For purposes of this paragraph, the term "emergency services organization" means a public or private agency, organization or group organized and functioning for the purpose of providing fire, medical, ambulance, rescue, housing, food or other services directed toward relieving human suffering, injury or loss of life or damage to property as a result of an emergency, including non-profit and governmentally-supported organizations, but excluding governmental agencies.

§ 2. This act shall take effect September 1, 2019.

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

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