STATE OF NEW YORK

1322

2019-2020 Regular Sessions

IN SENATE

January 14, 2019

Introduced by Sen. FUNKE -- read twice and ordered printed, and when printed to be committed to the Committee on Finance

AN ACT to amend the tax law, in relation to exemptions from sales and 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 four new paragraphs 45, 46, 47 and 48 to read as follows:

(45) 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.

(46) 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.

(47) Snowmobile helmets. For purposes of this paragraph, snowmobile helmets shall mean a helmet designed to meet the parks, recreation and historic preservation commissioner's rules and regulations establishing standards for helmets pursuant to section 25.17 of the parks, recreation and historic preservation law.

(48) Equestrian helmets. For purposes of this paragraph, equestrian 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 sixty-five of the vehicle and traffic law.

§ 2. 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.

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

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