

STATE OF NEW YORK

3408

2019-2020 Regular Sessions

IN SENATE

February 6, 2019

Introduced by Sen. HARCKHAM -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to when municipalities can enact an exemption or repeal any such exemption for taxes on clothing and footwear

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

1 Section 1. Subdivision (d) of section 1210 of the tax law, as amended
2 by section 4 of part WW of chapter 60 of the laws of 2016, is amended to
3 read as follows:

4 (d) A local law, ordinance or resolution imposing any tax pursuant to
5 this section, increasing or decreasing the rate of such tax, repealing
6 or suspending such tax, exempting from such tax the energy sources and
7 services described in paragraph three of subdivision (a) or of subdivi-
8 sion (b) of this section or changing the rate of tax imposed on such
9 energy sources and services or providing for the credit or refund
10 described in clause six of subdivision (a) of section eleven hundred
11 nineteen of this chapter, or electing or repealing the exemption for
12 residential solar equipment and electricity in subdivision (ee) of
13 section eleven hundred fifteen of this article, or the exemption for
14 commercial solar equipment and electricity in subdivision (ii) of
15 section eleven hundred fifteen of this article, or electing or repealing
16 the exemption for commercial fuel cell electricity generating systems
17 equipment and electricity generated by such equipment in subdivision
18 (kk) of section eleven hundred fifteen of this article must go into
19 effect only on one of the following dates: March first, June first,
20 September first or December first; provided, that [~~a local law, ordi-~~
21 ~~nance or resolution providing for the exemption described in paragraph~~
22 ~~thirty of subdivision (a) of section eleven hundred fifteen of this~~
23 ~~chapter or repealing any such exemption or~~] a local law, ordinance or

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

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1 resolution providing for a refund or credit described in subdivision (d)
2 of section eleven hundred nineteen of this chapter or repealing such
3 provision so provided must go into effect only on March first. A local
4 law, ordinance or resolution providing for the exemption described in
5 paragraph thirty of subdivision (a) of section eleven hundred fifteen of
6 this chapter or repealing any such exemption must go into effect only on
7 one of the following dates: March first, June first, September first or
8 December first. No such local law, ordinance or resolution shall be
9 effective unless a certified copy of such law, ordinance or resolution
10 is mailed by registered or certified mail to the commissioner at the
11 commissioner's office in Albany at least ninety days prior to the date
12 it is to become effective. However, the commissioner may waive and
13 reduce such ninety-day minimum notice requirement to a mailing of such
14 certified copy by registered or certified mail within a period of not
15 less than thirty days prior to such effective date if the commissioner
16 deems such action to be consistent with the commissioner's duties under
17 section twelve hundred fifty of this article and the commissioner acts
18 by resolution. Where the restriction provided for in section twelve
19 hundred twenty-three of this article as to the effective date of a tax
20 and the notice requirement provided for therein are applicable and have
21 not been waived, the restriction and notice requirement in section
22 twelve hundred twenty-three of this article shall also apply.

23 § 2. This act shall take effect immediately.