AN ACT to amend the tax law, in relation to enacting the "New York State Go Green Season Act" and creating a limited sales tax exemption for the sale of fresh cut evergreen trees from state sales and compensating use taxes and granting municipalities the option to grant such limited exemption

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

Section 1. This act shall be known and may be cited as the "New York State Go Green Season Act".

§ 2. Subdivision (a) of section 1115 of the tax law is amended by adding a new paragraph 45 to read as follows:

(45) Fresh cut evergreen trees during the one month period each year commencing on November first and ending on November thirtieth annually. For purposes of this paragraph, "fresh cut evergreen trees" shall mean evergreen trees that have been cut or harvested, and sold on the premises of a Christmas tree farm.

§ 3. Subdivision (b) of section 1107 of the tax law is amended by adding a new clause 12 to read as follows:

(12) Except as otherwise provided by law, the exemption on fresh cut evergreen trees during the one month period each year commencing on November first and ending on November thirtieth, provided in paragraph forty-five of subdivision (a) of section eleven hundred fifteen of this article, shall be applicable pursuant to a local law, ordinance or resolution adopted by a city subject to the provisions of this section. Such city is empowered to adopt or repeal such a local law, ordinance or resolution. Such adoption or repeal shall also be deemed to amend any local law, ordinance or resolution enacted by such a city imposing taxes

EXPLANATION--Matter in italics (underscored) is new; matter in brackets [−] is old law to be omitted.
pursuant to the authority of subdivision (a) of section twelve hundred
ten of this chapter.

§ 4. Paragraph 1 of subdivision (a) of section 1210 of the tax law is
amended by adding a new subparagraph (iii) to read as follows:

(iii) Any local law, ordinance or resolution enacted by any city,
county or school district, imposing the taxes authorized by this subdi-
vision, shall omit the fresh cut evergreen trees exemption during the
one month period each year commencing on November first, and ending on
November thirtieth, as provided for in paragraph forty-five of subdivi-
sion (a) of section eleven hundred fifteen of this chapter, unless such
city, county or school district elects otherwise; provided that if such
city having a population of one million or more enacts the resolution
described in subdivision (k) of this section or repeals such resolution,
such repeal or resolution shall also be deemed to amend any local law,
ordinance or resolution enacted by such a city imposing such tax pursu-
ant to the authority of this subdivision, whether or not such taxes are
suspended at the time such city enacts its resolution pursuant to subdi-
vision (k) of this section or at the time of any such repeal; provided
further that any such local law, ordinance or resolution and section
eleven hundred seven of this chapter, as deemed to be amended in the
event a city of one million or more enacts a resolution pursuant to the
authority of subdivision (k) of this section, shall be further amended,
as provided in section twelve hundred eighteen of this subpart, so that
the fresh cut evergreen trees exemption during the one month period each
year commencing on November first, and ending on November thirtieth, in
any such local law, ordinance or resolution or in section eleven hundred
seven of this chapter is the same as the state fresh cut evergreen trees
exemption during the one month period each year commencing on November
first, and ending on November thirtieth, in paragraph forty-five of
subdivision (a) of section eleven hundred fifteen of this chapter.

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

(d) A local law, ordinance or resolution imposing any tax pursuant to
this section, increasing or decreasing the rate of such tax, repealing
or suspending such tax, exempting from such tax the energy sources and
services described in paragraph three of subdivision (a) or of subdivi-
sion (b) of this section or changing the rate of tax imposed on such
energy sources and services or providing for the credit or refund
described in clause six of subdivision (a) of section eleven hundred
nineteen of this chapter, or electing or repealing the exemption for
residential solar equipment and electricity in subdivision (ee) of
section eleven hundred fifteen of this [article] chapter, or the
exemption for commercial solar equipment and electricity in subdivision
(ii) of section eleven hundred fifteen of this [article] chapter, or
electing or repealing the exemption for commercial fuel cell electricity
generating systems equipment and electricity generated by such equipment
in subdivision (kk) of section eleven hundred fifteen of this [article]
chapter must go into effect only on one of the following dates: March
first, June first, September first or December first; provided, that a
local law, ordinance or resolution providing for the exemption described
in paragraph thirty of subdivision (a) of section eleven hundred fifteen
of this chapter or repealing any such exemption or a local law, ordi-
nance or resolution providing for a refund or credit described in subdivi-
sion (d) of section eleven hundred nineteen of this chapter or repeal-
ing such provision so provided must go into effect only on March first;
provided further that a local law, ordinance or resolution providing for
the exemption described in paragraph forty-five of subdivision (a) of
section eleven hundred fifteen of this chapter or repealing any such
exemption so provided and a resolution enacted pursuant to the authority
of subdivision (k) of this section provided such exemption or repealing
such exemption so provided may go into effect immediately. No such local
law, ordinance or resolution shall be effective unless a certified copy
of such law, ordinance or resolution is mailed by registered or certifi-
ced mail to the commissioner at the commissioner's office in Albany at
least ninety days prior to the date it is to become effective. However,
the commissioner may waive and reduce such ninety-day minimum notice
requirement to a mailing of such certified copy by registered or certi-
fied mail within a period of not less than thirty days prior to such
effective date if the commissioner deems such action to be consistent
with the commissioner's duties under section twelve hundred fifty of
this article and the commissioner acts by resolution. Where the
restriction provided for in section twelve hundred twenty-three of this
article as to the effective date of a tax and the notice requirement
provided for therein are applicable and have not been waived, the
restriction and notice requirement in section twelve hundred twenty-
three of this article shall also apply.
§ 6. Section 1210 of the tax law is amended by adding a new subdivi-
sion (k) to read as follows:
(k) Notwithstanding any other provision of state or local law, ordi-
nance or resolution to the contrary:
(1) Any city having a population of one million or more in which the
taxes imposed by section eleven hundred seven of this chapter are in
effect, acting through its local legislative body, is hereby authorized
and empowered to elect to provide the same exemption from such taxes as
the fresh cut evergreen trees exemption during the one month period each
year commencing on November first and ending on November thirtieth, from
state sales and compensating use taxes described in paragraph forty-five
of subdivision (a) of section eleven hundred fifteen of this chapter by
enacting a resolution in the form set forth in paragraph two of this
subdivision; whereupon, upon compliance with the provisions of subdivi-
sions (d) and (e) of this section, such enactment of such resolution
shall be deemed to be an amendment to section eleven hundred seven of
this chapter and such section eleven hundred seven shall be deemed to
incorporate such exemption as if it had been duly enacted by the state
legislature and approved by the governor.
(2) Form of Resolution: Be it enacted by the (insert proper title of
local legislative body) as follows:
Section 1. Receipts from sales of and consideration given or
contracted to be given for purchases of fresh cut evergreen trees exempt
from state sales and compensating use taxes during a one month period
each year commencing on November first and ending on November thirtieth,
pursuant to paragraph forty-five of subdivision (a) of section eleven
hundred fifteen of the tax law shall also be exempt from sales and
compensating use taxes imposed in this jurisdiction.
2. This resolution shall take effect, (insert the date) and shall
apply to sales made and uses occurring on and after that date although
made or occurring under a prior contract.
§ 7. 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 transi-
tional provisions of sections 1106 and 1217 of the tax law; provided that sections four and five of this act shall apply to sales made on or after the date such sections shall have taken effect; and provided further that the commissioner of taxation and finance shall be authorized on and after the date this act shall have become a law to adopt and amend any rules or regulations necessary to implement this act on its effective date.