

STATE OF NEW YORK

930

2019-2020 Regular Sessions

IN SENATE

January 9, 2019

Introduced by Sen. YOUNG -- 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 exempting domestic and imported game animals harvested at a game hunting preserve from the sales and compensating use tax

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

1 Section 1. Paragraph 1 of subdivision (a) of section 1115 of the tax
2 law, as amended by section 1 of part II of chapter 59 of the laws of
3 2014, is amended to read as follows:

4 (1) Food, food products, beverages, dietary foods and health supple-
5 ments, sold for human consumption but not including (i) candy and
6 confectionery, (ii) fruit drinks which contain less than seventy percent
7 of natural fruit juice, (iii) soft drinks, sodas and beverages such as
8 are ordinarily dispensed at soda fountains or in connection therewith
9 (other than coffee, tea and cocoa) and (iv) beer, wine or other alcohol-
10 ic beverages, all of which shall be subject to the retail sales and
11 compensating use taxes, whether or not the item is sold in liquid form.
12 The food and drink excluded from the exemption provided by this para-
13 graph under subparagraphs (i), (ii) and (iii) of this paragraph shall be
14 exempt under this paragraph when sold for one dollar and fifty cents or
15 less through any vending machine activated by the use of coin, currency,
16 credit card or debit card. With the exception of the provision in this
17 paragraph providing for an exemption for certain food or drink sold for
18 one dollar and fifty cents or less through vending machines, nothing
19 herein shall be construed as exempting food or drink from the tax
20 imposed under subdivision (d) of section eleven hundred five of this
21 article. For purposes of this paragraph, domestic and imported animals,
22 when harvested at a game hunting preserve, shall be considered food or
23 food products sold for human consumption.

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

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1 § 2. This act shall take effect on the first of September next
2 succeeding the date on which it shall have become a law, and shall apply
3 to sales made, services rendered and uses occurring on and after such
4 date.