

# STATE OF NEW YORK

3452

2019-2020 Regular Sessions

## IN ASSEMBLY

January 29, 2019

Introduced by M. of A. ORTIZ, PEOPLES-STOKES, JAFFEE -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to exempting medical equipment and supplies purchased by a health care facility located in an empire zone 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. Subdivision (a) of section 1115 of the tax law is amended  
2 by adding a new paragraph 45 to read as follows:

3 (45) (i) Medical equipment and medical supplies purchased for use by  
4 health care facilities that serve uninsured patients located in an area  
5 designated as an empire zone pursuant to article eighteen-B of the  
6 general municipal law. Such exemption shall apply to the first five  
7 hundred thousand dollars of medical equipment and medical supplies  
8 purchased by the taxpayer.

9 (ii) For purposes of this subdivision, the following terms shall have  
10 the following meanings:

11 (A) "medical equipment" shall mean durable medical equipment that can  
12 be used repeatedly and that serves a medical purpose in the diagnosis,  
13 treatment or care of an individual;

14 (B) "medical supplies" shall mean items that are consumable, expendable,  
15 disposable or nondurable, and that serve a medical purpose in the  
16 diagnosis, treatment or care of an individual; and

17 (C) "health care facility" shall mean a hospital as defined in article  
18 twenty-eight of the public health law.

19 § 2. This act shall take effect on the first day of a sales tax quar-  
20 terly period, as described in subdivision (b) of section 1136 of the tax  
21 law, next commencing at least sixty days after this act shall have  
22 become law and shall apply in accordance with the applicable transi-  
23 tional provisions of sections 1106 and 1217 of the tax law. Effective  
24 immediately, the addition, amendment and/or repeal of any rule or regu-  
25 lation necessary for the implementation of this act on its effective  
26 date are authorized to be made and directed to be made and completed on  
27 or before such effective date.

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

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