

STATE OF NEW YORK

4558

2019-2020 Regular Sessions

IN ASSEMBLY

February 4, 2019

Introduced by M. of A. KOLB, RAIA, MALLIOTAKIS, MONTESANO, GIGLIO, BRABENEC, STEC, NORRIS, SMITH, MIKULIN, ASHBY -- Multi-Sponsored by -- M. of A. BLANKENBUSH, DiPIETRO, FRIEND -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to eliminating state sales and compensating use taxes on motor fuels and diesel motor fuels and authorizing localities to eliminate such taxes at the local level (Part A); to amend the tax law, in relation to exemptions from sales and use taxes (Part B); to amend the tax law, in relation to providing a sales tax exemption for child restraint systems (Part C); to amend the tax law, in relation to exemptions from sales and use taxes (Part D); to amend the tax law, in relation to providing a sales tax exemption for household cleaning products (Part E); and to amend the tax law, in relation to providing a sales tax exemption for certain ready-to-eat foods at grocery stores (Part F)

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

1 Section 1. This act enacts into law components of legislation relating
2 to "Shop-NY". Each component is wholly contained within a Part identi-
3 fied as Parts A through F. The effective date for each particular
4 provision contained within such Part is set forth in the last section of
5 such Part. Any provision in any section contained within a Part, includ-
6 ing the effective date of the Part, which makes a reference to a section
7 "of this act", when used in connection with that particular component,
8 shall be deemed to mean and refer to the corresponding section of the
9 Part in which it is found. Section three of this act sets forth the
10 general effective date of this act.

11 PART A

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

LBD06125-01-9

1 Section 1. Subdivision (a) of section 1115 of the tax law is amended
2 by adding a new paragraph 50 to read as follows:

3 (50) Motor fuel and diesel motor fuel.

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

6 (12) Except as otherwise provided by law, the exemption provided in
7 paragraph fifty of subdivision (a) of section eleven hundred fifteen of
8 this article relating to motor fuel and diesel motor fuel shall be
9 applicable pursuant to a local law, ordinance or resolution adopted by a
10 city subject to the provisions of this section. Such city is empowered
11 to adopt or repeal such a local law, ordinance or resolution. Such
12 adoption or repeal shall also be deemed to amend any local law, ordi-
13 nance or resolution enacted by such a city imposing taxes pursuant to
14 the authority of subdivision (a) of section twelve hundred ten of this
15 chapter.

16 § 3. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as
17 amended by section 2 of part WW of chapter 60 of the laws of 2016 and
18 subparagraph (i) as separately amended by section 5 of part Z of chapter
19 60 of the laws of 2016, is amended to read as follows:

20 (1) Either, all of the taxes described in article twenty-eight of this
21 chapter, at the same uniform rate, as to which taxes all provisions of
22 the local laws, ordinances or resolutions imposing such taxes shall be
23 identical, except as to rate and except as otherwise provided, with the
24 corresponding provisions in such article twenty-eight, including the
25 definition and exemption provisions of such article, so far as the
26 provisions of such article twenty-eight can be made applicable to the
27 taxes imposed by such city or county and with such limitations and
28 special provisions as are set forth in this article. The taxes author-
29 ized under this subdivision may not be imposed by a city or county
30 unless the local law, ordinance or resolution imposes such taxes so as
31 to include all portions and all types of receipts, charges or rents,
32 subject to state tax under sections eleven hundred five and eleven
33 hundred ten of this chapter, except as otherwise provided. (i) Any
34 local law, ordinance or resolution enacted by any city of less than one
35 million or by any county or school district, imposing the taxes author-
36 ized by this subdivision, shall, notwithstanding any provision of law to
37 the contrary, exclude from the operation of such local taxes all sales
38 of tangible personal property for use or consumption directly and
39 predominantly in the production of tangible personal property, gas,
40 electricity, refrigeration or steam, for sale, by manufacturing, proc-
41 essing, generating, assembly, refining, mining or extracting; and all
42 sales of tangible personal property for use or consumption predominantly
43 either in the production of tangible personal property, for sale, by
44 farming or in a commercial horse boarding operation, or in both; and all
45 sales of fuel sold for use in commercial aircraft and general aviation
46 aircraft; and, unless such city, county or school district elects other-
47 wise, shall omit the provision for credit or refund contained in clause
48 six of subdivision (a) or subdivision (d) of section eleven hundred
49 nineteen of this chapter. (ii) Any local law, ordinance or resolution
50 enacted by any city, county or school district, imposing the taxes
51 authorized by this subdivision, shall omit the residential solar energy
52 systems equipment and electricity exemption provided for in subdivision
53 (ee), the commercial solar energy systems equipment and electricity
54 exemption provided for in subdivision (ii), the commercial fuel cell
55 electricity generating systems equipment and electricity generated by
56 such equipment exemption provided for in subdivision (kk) and the cloth-

1 ing and footwear exemption provided for in paragraph thirty of subdivi-
2 sion (a) of section eleven hundred fifteen of this chapter, unless such
3 city, county or school district elects otherwise as to such residential
4 solar energy systems equipment and electricity exemption, such commer-
5 cial solar energy systems equipment and electricity exemption, commer-
6 cial fuel cell electricity generating systems equipment and electricity
7 generated by such equipment exemption or such clothing and footwear
8 exemption. Any local law, ordinance or resolution enacted by any city,
9 county or school district, imposing the taxes authorized by this subdivi-
10 vision, shall omit the motor fuel and diesel motor fuel exemption
11 provided for in paragraph fifty of subdivision (a) of section eleven
12 hundred fifteen of this chapter, unless such city, county or school
13 district elects otherwise; provided that if such a city having a popu-
14 lation of one million or more enacts the resolution described in subdivi-
15 vision (q) of this section or repeals such resolution, such resolution
16 or repeal shall also be deemed to amend any local law, ordinance or
17 resolution enacted by such a city imposing such taxes pursuant to the
18 authority of this subdivision, whether or not such taxes are suspended
19 at the time such city enacts its resolution pursuant to subdivision (q)
20 of this section or at the time of any such repeal; provided, further,
21 that any such local law, ordinance or resolution and section eleven
22 hundred seven of this chapter, as deemed to be amended in the event a
23 city of one million or more enacts a resolution pursuant to the authori-
24 ty of subdivision (q) of this section, shall be further amended, as
25 provided in section twelve hundred eighteen of this subpart, so that the
26 motor fuel and diesel motor fuel exemption in any such local law, ordi-
27 nance or resolution or in such section eleven hundred seven of this
28 chapter is the same as the motor fuel and diesel motor fuel exemption in
29 paragraph fifty of subdivision (a) of section eleven hundred fifteen of
30 this chapter. (iii) Any local law, ordinance or resolution enacted by
31 any city, county or school district, imposing the taxes authorized by
32 this subdivision, shall omit the residential solar energy systems equip-
33 ment and electricity exemption provided for in subdivision (ee) of
34 section eleven hundred fifteen of this chapter, the commercial solar
35 energy systems equipment and electricity exemption provided for in
36 subdivision (ii) and the clothing and footwear exemption provided for in
37 paragraph thirty of subdivision (a) of section eleven hundred fifteen of
38 this chapter, unless such city, county or school district elects other-
39 wise as to either such residential solar energy systems equipment and
40 electricity exemption, such commercial solar energy systems equipment
41 and electricity exemption or such clothing and footwear exemption. Any
42 local law, ordinance or resolution enacted by any city, county or school
43 district, imposing the taxes authorized by this subdivision, shall omit
44 the mobile telecommunication services exemption provided for in subdivi-
45 sion (cc) of section eleven hundred fifteen of this chapter, unless such
46 city, county or school district elects otherwise; provided that if such
47 a city having a population of one million or more repeals a resolution
48 described in former subdivision (p) of this section, such repeal shall
49 also be deemed to amend any local law, ordinance or resolution enacted
50 by such a city imposing such taxes pursuant to the authority of this
51 subdivision, whether or not such taxes are suspended at the time such
52 city repeals its resolution enacted pursuant to former subdivision (p)
53 of this section; provided, further, that any such local law, ordinance
54 or resolution and section eleven hundred seven of this chapter, as
55 deemed to be amended in the event a city of one million or more repeals
56 a resolution enacted pursuant to the authority of former subdivision (p)

1 of this section, shall be further amended, as provided in section twelve
2 hundred eighteen of this subpart, so that the wireless telecommuni-
3 cations services exemption in any such local law, ordinance or resol-
4 ution or in such section eleven hundred seven of this chapter is the
5 same as the mobile telecommunication services exemption in subdivision
6 (cc) of section eleven hundred fifteen of this chapter. (iv) Any local
7 law, ordinance or resolution enacted by any city, county or school
8 district, imposing the taxes authorized by this subdivision, shall omit
9 the residential solar energy systems equipment and electricity exemption
10 provided for in subdivision (ee) of section eleven hundred fifteen of
11 this chapter, the commercial solar energy systems equipment and elec-
12 tricity exemption provided for in subdivision (ii) and the clothing and
13 footwear exemption provided for in paragraph thirty of subdivision (a)
14 of section eleven hundred fifteen of this chapter, unless such city,
15 county or school district elects otherwise as to either such residential
16 solar energy systems equipment and electricity exemption, such commer-
17 cial solar energy systems equipment and electricity exemption or such
18 clothing and footwear exemption.

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

22 (d) A local law, ordinance or resolution imposing any tax pursuant to
23 this section, increasing or decreasing the rate of such tax, repealing
24 or suspending such tax, exempting from such tax the energy sources and
25 services described in paragraph three of subdivision (a) or of subdivi-
26 sion (b) of this section or changing the rate of tax imposed on such
27 energy sources and services or providing for the credit or refund
28 described in clause six of subdivision (a) of section eleven hundred
29 nineteen of this chapter, or electing or repealing the exemption for
30 residential solar equipment and electricity in subdivision (ee) of
31 section eleven hundred fifteen of this article, or the exemption for
32 commercial solar equipment and electricity in subdivision (ii) of
33 section eleven hundred fifteen of this article, or electing or repealing
34 the exemption for commercial fuel cell electricity generating systems
35 equipment and electricity generated by such equipment in subdivision
36 (kk) of section eleven hundred fifteen of this article must go into
37 effect only on one of the following dates: March first, June first,
38 September first or December first; provided, that a local law, ordinance
39 or resolution providing for the exemption described in paragraph thirty
40 of subdivision (a) of section eleven hundred fifteen of this chapter or
41 repealing any such exemption or a local law, ordinance or resolution
42 providing for a refund or credit described in subdivision (d) of section
43 eleven hundred nineteen of this chapter or repealing such provision so
44 provided must go into effect only on March first; provided, further,
45 that a local law, ordinance or resolution providing for the exemption
46 described in paragraph fifty of subdivision (a) of section eleven
47 hundred fifteen of this chapter or repealing any such exemption so
48 provided and a resolution enacted pursuant to the authority of subdivi-
49 sion (q) of this section providing such exemption or repealing such
50 exemption so provided may go into effect immediately. No such local law,
51 ordinance or resolution shall be effective unless a certified copy of
52 such law, ordinance or resolution is mailed by registered or certified
53 mail to the commissioner at the commissioner's office in Albany at least
54 ninety days prior to the date it is to become effective. However, the
55 commissioner may waive and reduce such ninety-day minimum notice
56 requirement to a mailing of such certified copy by registered or certi-

1 fied mail within a period of not less than thirty days prior to such
2 effective date if the commissioner deems such action to be consistent
3 with the commissioner's duties under section twelve hundred fifty of
4 this article and the commissioner acts by resolution. Where the
5 restriction provided for in section twelve hundred twenty-three of this
6 article as to the effective date of a tax and the notice requirement
7 provided for therein are applicable and have not been waived, the
8 restriction and notice requirement in section twelve hundred twenty-
9 three of this article shall also apply.

10 § 5. Section 1210 of the tax law is amended by adding a new subdivi-
11 sion (q) to read as follows:

12 (q) Notwithstanding any other provision of state or local law, ordi-
13 nance or resolution to the contrary:

14 (1) Any city having a population of one million or more in which the
15 taxes imposed by section eleven hundred seven of this chapter are in
16 effect, acting through its local legislative body, is hereby authorized
17 and empowered to elect to provide the exemption from such taxes for the
18 same motor fuel and diesel motor fuel exempt from state sales and
19 compensating use taxes described in paragraph fifty of subdivision (a)
20 of section eleven hundred fifteen of this chapter by enacting a resol-
21 ution in the form set forth in paragraph two of this subdivision; where-
22 upon, upon compliance with the provisions of subdivisions (d) and (e) of
23 this section, such enactment of such resolution shall be deemed to be an
24 amendment to such section eleven hundred seven and such section eleven
25 hundred seven shall be deemed to incorporate such exemption as if it had
26 been duly enacted by the state legislature and approved by the governor.

27 (2) Form of Resolution: Be it enacted by the (insert proper title of
28 local legislative body) as follows:

29 Section one. Receipts from sales of and consideration given or
30 contracted to be given for purchases of motor fuel and diesel motor fuel
31 exempt from state sales and compensating use taxes pursuant to paragraph
32 fifty of subdivision (a) of section eleven hundred fifteen of the tax
33 law shall also be exempt from sales and compensating use taxes imposed
34 in this jurisdiction.

35 Section two. This resolution shall take effect, (insert the date) and
36 shall apply to sales made and uses occurring on and after that date
37 although made or occurring under a prior contract.

38 § 6. The commissioner of taxation and finance is hereby authorized to
39 implement the provisions of this act with respect to the elimination of
40 the imposition of sales tax, additional taxes, and supplemental taxes on
41 diesel motor fuel and motor fuel and all other taxes so addressed by
42 this act.

43 § 7. This act shall take effect on the first day of the sales tax
44 quarterly period, as described in subdivision (b) of section 1136 of the
45 tax law, next commencing at least 90 days after this act shall have
46 become a law and shall apply in accordance with the applicable transi-
47 tional provisions of sections 1106 and 1217 of the tax law.

48

PART B

49 Section 1. Subdivision (a) of section 1115 of the tax law is amended
50 by adding five new paragraphs 45, 46, 47, 48 and 49 to read as follows:

51 (45) Bicycle helmets. For purposes of this paragraph, bicycle helmets
52 shall mean a helmet designed to meet the rules and regulations of the
53 commissioner of motor vehicles establishing standards for helmets pursu-

1 ant to section twelve hundred thirty-eight of the vehicle and traffic
2 law.

3 (46) Motorcycle helmets. For purposes of this paragraph, motorcycle
4 helmets shall mean a helmet designed to meet the rules and regulations
5 of the commissioner of motor vehicles establishing standards for helmets
6 pursuant to section three hundred eighty-one of the vehicle and traffic
7 law.

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

13 (48) Equestrian helmets. For purposes of this paragraph, equestrian
14 helmets shall mean a helmet designed to meet the rules and regulations
15 of the commissioner of motor vehicles establishing standards for helmets
16 pursuant to section twelve hundred sixty-five of the vehicle and traffic
17 law.

18 (49) Sports helmets. For purposes of this paragraph, sports helmets
19 shall mean a helmet designed to meet the rules and regulations of the
20 commissioner of health establishing standards for helmets pursuant to
21 section two hundred six of the public health law.

22 § 2. Subdivision (b) of section 1107 of the tax law is amended by
23 adding a new clause 13 to read as follows:

24 (13) Except as otherwise provided by law, the exemption provided in
25 paragraphs forty-five, forty-six, forty-seven, forty-eight and forty-
26 nine of subdivision (a) of section eleven hundred fifteen of this arti-
27 cle relating to bicycle helmets, motorcycle helmets, snowmobile helmets,
28 equestrian helmets and sports helmets shall be applicable pursuant to a
29 local law, ordinance or resolution adopted by a city subject to the
30 provisions of this section. Such city is empowered to adopt or repeal
31 such a local law, ordinance or resolution. Such adoption or repeal shall
32 also be deemed to amend any local law, ordinance or resolution enacted
33 by such a city imposing taxes pursuant to the authority of subdivision
34 (a) of section twelve hundred ten of this chapter.

35 § 3. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as
36 amended by section 2 of part WW of chapter 60 of the laws of 2016 and
37 subparagraph (i) as separately amended by section 5 of part Z of chapter
38 60 of the laws of 2016, is amended to read as follows:

39 (1) Either, all of the taxes described in article twenty-eight of this
40 chapter, at the same uniform rate, as to which taxes all provisions of
41 the local laws, ordinances or resolutions imposing such taxes shall be
42 identical, except as to rate and except as otherwise provided, with the
43 corresponding provisions in such article twenty-eight, including the
44 definition and exemption provisions of such article, so far as the
45 provisions of such article twenty-eight can be made applicable to the
46 taxes imposed by such city or county and with such limitations and
47 special provisions as are set forth in this article. The taxes author-
48 ized under this subdivision may not be imposed by a city or county
49 unless the local law, ordinance or resolution imposes such taxes so as
50 to include all portions and all types of receipts, charges or rents,
51 subject to state tax under sections eleven hundred five and eleven
52 hundred ten of this chapter, except as otherwise provided. (i) Any
53 local law, ordinance or resolution enacted by any city of less than one
54 million or by any county or school district, imposing the taxes author-
55 ized by this subdivision, shall, notwithstanding any provision of law to
56 the contrary, exclude from the operation of such local taxes all sales

1 of tangible personal property for use or consumption directly and
2 predominantly in the production of tangible personal property, gas,
3 electricity, refrigeration or steam, for sale, by manufacturing, proc-
4 essing, generating, assembly, refining, mining or extracting; and all
5 sales of tangible personal property for use or consumption predominantly
6 either in the production of tangible personal property, for sale, by
7 farming or in a commercial horse boarding operation, or in both; and all
8 sales of fuel sold for use in commercial aircraft and general aviation
9 aircraft; and, unless such city, county or school district elects other-
10 wise, shall omit the provision for credit or refund contained in clause
11 six of subdivision (a) or subdivision (d) of section eleven hundred
12 nineteen of this chapter. (ii) Any local law, ordinance or resolution
13 enacted by any city, county or school district, imposing the taxes
14 authorized by this subdivision, shall omit the residential solar energy
15 systems equipment and electricity exemption provided for in subdivision
16 (ee), the commercial solar energy systems equipment and electricity
17 exemption provided for in subdivision (ii), the commercial fuel cell
18 electricity generating systems equipment and electricity generated by
19 such equipment exemption provided for in subdivision (kk) and the cloth-
20 ing and footwear exemption provided for in paragraph thirty of subdivi-
21 sion (a) of section eleven hundred fifteen of this chapter, unless such
22 city, county or school district elects otherwise as to such residential
23 solar energy systems equipment and electricity exemption, such commer-
24 cial solar energy systems equipment and electricity exemption, commer-
25 cial fuel cell electricity generating systems equipment and electricity
26 generated by such equipment exemption or such clothing and footwear
27 exemption. Any local law, ordinance or resolution enacted by any city,
28 county or school district, imposing the taxes authorized by this subdivi-
29 vision, shall omit the bicycle helmets, motorcycle helmets, snowmobile
30 helmets, equestrian helmets and sports helmets exemption provided for in
31 paragraphs forty-five, forty-six, forty-seven, forty-eight and forty-
32 nine of subdivision (a) of section eleven hundred fifteen of this chap-
33 ter, unless such city, county or school district elects otherwise;
34 provided that if such a city having a population of one million or more
35 enacts the resolution described in subdivision (r) of this section or
36 repeals such resolution, such resolution or repeal shall also be deemed
37 to amend any local law, ordinance or resolution enacted by such a city
38 imposing such taxes pursuant to the authority of this subdivision,
39 whether or not such taxes are suspended at the time such city enacts its
40 resolution pursuant to subdivision (r) of this section or at the time of
41 any such repeal; provided, further, that any such local law, ordinance
42 or resolution and section eleven hundred seven of this chapter, as
43 deemed to be amended in the event a city of one million or more enacts a
44 resolution pursuant to the authority of subdivision (r) of this section,
45 shall be further amended, as provided in section twelve hundred eighteen
46 of this subpart, so that the bicycle helmets, motorcycle helmets, snow-
47 mobile helmets, equestrian helmets and sports helmets exemption in any
48 such local law, ordinance or resolution or in such section eleven
49 hundred seven of this chapter is the same as the bicycle helmets, motor-
50 cycle helmets, snowmobile helmets, equestrian helmets and sports helmets
51 exemption in paragraphs forty-five, forty-six, forty-seven, forty-eight
52 and forty-nine of subdivision (a) of section eleven hundred fifteen of
53 this chapter. (iii) Any local law, ordinance or resolution enacted by
54 any city, county or school district, imposing the taxes authorized by
55 this subdivision, shall omit the residential solar energy systems equip-
56 ment and electricity exemption provided for in subdivision (ee) of

1 section eleven hundred fifteen of this chapter, the commercial solar
2 energy systems equipment and electricity exemption provided for in
3 subdivision (ii) and the clothing and footwear exemption provided for in
4 paragraph thirty of subdivision (a) of section eleven hundred fifteen of
5 this chapter, unless such city, county or school district elects other-
6 wise as to either such residential solar energy systems equipment and
7 electricity exemption, such commercial solar energy systems equipment
8 and electricity exemption or such clothing and footwear exemption. Any
9 local law, ordinance or resolution enacted by any city, county or school
10 district, imposing the taxes authorized by this subdivision, shall omit
11 the mobile telecommunication services exemption provided for in subdivi-
12 sion (cc) of section eleven hundred fifteen of this chapter, unless such
13 city, county or school district elects otherwise; provided that if such
14 a city having a population of one million or more repeals a resolution
15 described in former subdivision (p) of this section, such repeal shall
16 also be deemed to amend any local law, ordinance or resolution enacted
17 by such a city imposing such taxes pursuant to the authority of this
18 subdivision, whether or not such taxes are suspended at the time such
19 city repeals its resolution enacted pursuant to former subdivision (p)
20 of this section; provided, further, that any such local law, ordinance
21 or resolution and section eleven hundred seven of this chapter, as
22 deemed to be amended in the event a city of one million or more repeals
23 a resolution enacted pursuant to the authority of former subdivision (p)
24 of this section, shall be further amended, as provided in section twelve
25 hundred eighteen of this subpart, so that the wireless telecommuni-
26 cations services exemption in any such local law, ordinance or resol-
27 ution or in such section eleven hundred seven of this chapter is the
28 same as the mobile telecommunication services exemption in subdivision
29 (cc) of section eleven hundred fifteen of this chapter. (iv) Any local
30 law, ordinance or resolution enacted by any city, county or school
31 district, imposing the taxes authorized by this subdivision, shall omit
32 the residential solar energy systems equipment and electricity exemption
33 provided for in subdivision (ee) of section eleven hundred fifteen of
34 this chapter, the commercial solar energy systems equipment and elec-
35 tricity exemption provided for in subdivision (ii) and the clothing and
36 footwear exemption provided for in paragraph thirty of subdivision (a)
37 of section eleven hundred fifteen of this chapter, unless such city,
38 county or school district elects otherwise as to either such residential
39 solar energy systems equipment and electricity exemption, such commer-
40 cial solar energy systems equipment and electricity exemption or such
41 clothing and footwear exemption.

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

45 (d) A local law, ordinance or resolution imposing any tax pursuant to
46 this section, increasing or decreasing the rate of such tax, repealing
47 or suspending such tax, exempting from such tax the energy sources and
48 services described in paragraph three of subdivision (a) or of subdivi-
49 sion (b) of this section or changing the rate of tax imposed on such
50 energy sources and services or providing for the credit or refund
51 described in clause six of subdivision (a) of section eleven hundred
52 nineteen of this chapter, or electing or repealing the exemption for
53 residential solar equipment and electricity in subdivision (ee) of
54 section eleven hundred fifteen of this article, or the exemption for
55 commercial solar equipment and electricity in subdivision (ii) of
56 section eleven hundred fifteen of this article, or electing or repealing

1 the exemption for commercial fuel cell electricity generating systems
2 equipment and electricity generated by such equipment in subdivision
3 (kk) of section eleven hundred fifteen of this article must go into
4 effect only on one of the following dates: March first, June first,
5 September first or December first; provided, that a local law, ordinance
6 or resolution providing for the exemption described in paragraph thirty
7 of subdivision (a) of section eleven hundred fifteen of this chapter or
8 repealing any such exemption or a local law, ordinance or resolution
9 providing for a refund or credit described in subdivision (d) of section
10 eleven hundred nineteen of this chapter or repealing such provision so
11 provided must go into effect only on March first; provided, further,
12 that a local law, ordinance or resolution providing for the exemption
13 described in paragraphs forty-five, forty-six, forty-seven, forty-eight
14 and forty-nine of subdivision (a) of section eleven hundred fifteen of
15 this chapter or repealing any such exemption so provided and a resolu-
16 tion enacted pursuant to the authority of subdivision (r) of this
17 section provided such exemption or repealing such exemption so provided
18 may go into effect immediately. No such local law, ordinance or resolu-
19 tion shall be effective unless a certified copy of such law, ordinance
20 or resolution is mailed by registered or certified mail to the commis-
21 sioner at the commissioner's office in Albany at least ninety days prior
22 to the date it is to become effective. However, the commissioner may
23 waive and reduce such ninety-day minimum notice requirement to a mailing
24 of such certified copy by registered or certified mail within a period
25 of not less than thirty days prior to such effective date if the commis-
26 sioner deems such action to be consistent with the commissioner's duties
27 under section twelve hundred fifty of this article and the commissioner
28 acts by resolution. Where the restriction provided for in section twelve
29 hundred twenty-three of this article as to the effective date of a tax
30 and the notice requirement provided for therein are applicable and have
31 not been waived, the restriction and notice requirement in section
32 twelve hundred twenty-three of this article shall also apply.

33 § 5. Section 1210 of the tax law is amended by adding a new subdivi-
34 sion (r) to read as follows:

35 (r) Notwithstanding any other provision of state or local law, ordi-
36 nance or resolution to the contrary: (1) Any city having a population of
37 one million or more in which the taxes imposed by section eleven hundred
38 seven of this chapter are in effect, acting through its local legisla-
39 tive body, is hereby authorized and empowered to elect to provide the
40 exemption from such taxes for the same bicycle helmets, motorcycle
41 helmets, snowmobile helmets, equestrian helmets and sports helmets
42 exempt from state sales and compensating use taxes described in para-
43 graphs forty-five, forty-six, forty-seven, forty-eight and forty-nine of
44 subdivision (a) of section eleven hundred fifteen of this chapter by
45 enacting a resolution in the form set forth in paragraph two of this
46 subdivision; whereupon, upon compliance with the provisions of subdivi-
47 sions (d) and (e) of this section, such enactment of such resolution
48 shall be deemed to be an amendment to such section eleven hundred seven
49 and such section eleven hundred seven shall be deemed to incorporate
50 such exemption as if it had been duly enacted by the state legislature
51 and approved by the governor.

52 (2) Form of resolution: Be it enacted by the (insert proper title of
53 local legislative body) as follows:

54 Section one. Receipts from sales of and consideration given or
55 contracted to be given for purchases of bicycle helmets, motorcycle
56 helmets, snowmobile helmets, equestrian helmets and sports helmets

1 exempt from state sales and compensating use taxes pursuant to para-
2 graphs forty-five, forty-six, forty-seven, forty-eight and forty-nine of
3 subdivision (a) of section eleven hundred fifteen of the tax law shall
4 also be exempt from sales and compensating use taxes imposed in this
5 jurisdiction.

6 Section two. This resolution shall take effect, (insert the date) and
7 shall apply to sales made and uses occurring on and after that date
8 although made or occurring under a prior contract.

9 § 6. The commissioner of taxation and finance is hereby authorized to
10 implement the provisions of this act with respect to the elimination of
11 the imposition of sales tax, additional taxes, and supplemental taxes on
12 bicycle helmets, motorcycle helmets, snowmobile helmets, equestrian
13 helmets and sports helmets and all other taxes so addressed by this act.

14 § 7. This act shall take effect on the first day of the sales tax
15 quarterly period, as described in subdivision (b) of section 1136 of the
16 tax law, beginning at least 90 days after the date this act shall have
17 become a law and shall apply in accordance with the applicable transi-
18 tional provisions of sections 1106 and 1217 of the tax law.

19 PART C

20 Section 1. Subdivision (a) of section 1115 of the tax law is amended
21 by adding a new paragraph 51 to read as follows:

22 (51) Child restraint systems. For purposes of this paragraph, child
23 restraint systems shall mean any device, used in conjunction with safety
24 belts, designed for use in a motor vehicle to restrain, seat, or posi-
25 tion children and which meets the applicable Federal Motor Vehicle Safe-
26 ty Standards set forth in 49 C.F.R. 571.213.

27 § 2. Subdivision (b) of section 1107 of the tax law is amended by
28 adding a new clause 14 to read as follows:

29 (14) Except as otherwise provided by law, the exemption provided in
30 paragraph fifty-one of subdivision (a) of section eleven hundred fifteen
31 of this article relating to child restraint systems shall be applicable
32 pursuant to a local law, ordinance or resolution adopted by a city
33 subject to the provisions of this section. Such city is empowered to
34 adopt or repeal such a local law, ordinance or resolution. Such
35 adoption or repeal shall also be deemed to amend any local law, ordi-
36 nance or resolution enacted by such a city imposing taxes pursuant to
37 the authority of subdivision (a) of section twelve hundred ten of this
38 chapter.

39 § 3. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as
40 amended by section 2 of part WW of chapter 60 of the laws of 2016 and
41 subparagraph (i) as separately amended by section 5 of part Z of chapter
42 60 of the laws of 2016, is amended to read as follows:

43 (1) Either, all of the taxes described in article twenty-eight of this
44 chapter, at the same uniform rate, as to which taxes all provisions of
45 the local laws, ordinances or resolutions imposing such taxes shall be
46 identical, except as to rate and except as otherwise provided, with the
47 corresponding provisions in such article twenty-eight, including the
48 definition and exemption provisions of such article, so far as the
49 provisions of such article twenty-eight can be made applicable to the
50 taxes imposed by such city or county and with such limitations and
51 special provisions as are set forth in this article. The taxes author-
52 ized under this subdivision may not be imposed by a city or county
53 unless the local law, ordinance or resolution imposes such taxes so as
54 to include all portions and all types of receipts, charges or rents,

1 subject to state tax under sections eleven hundred five and eleven
2 hundred ten of this chapter, except as otherwise provided. (i) Any
3 local law, ordinance or resolution enacted by any city of less than one
4 million or by any county or school district, imposing the taxes author-
5 ized by this subdivision, shall, notwithstanding any provision of law to
6 the contrary, exclude from the operation of such local taxes all sales
7 of tangible personal property for use or consumption directly and
8 predominantly in the production of tangible personal property, gas,
9 electricity, refrigeration or steam, for sale, by manufacturing, proc-
10 essing, generating, assembly, refining, mining or extracting; and all
11 sales of tangible personal property for use or consumption predominantly
12 either in the production of tangible personal property, for sale, by
13 farming or in a commercial horse boarding operation, or in both; and all
14 sales of fuel sold for use in commercial aircraft and general aviation
15 aircraft; and, unless such city, county or school district elects other-
16 wise, shall omit the provision for credit or refund contained in clause
17 six of subdivision (a) or subdivision (d) of section eleven hundred
18 nineteen of this chapter. (ii) Any local law, ordinance or resolution
19 enacted by any city, county or school district, imposing the taxes
20 authorized by this subdivision, shall omit the residential solar energy
21 systems equipment and electricity exemption provided for in subdivision
22 (ee), the commercial solar energy systems equipment and electricity
23 exemption provided for in subdivision (ii), the commercial fuel cell
24 electricity generating systems equipment and electricity generated by
25 such equipment exemption provided for in subdivision (kk) and the cloth-
26 ing and footwear exemption provided for in paragraph thirty of subdivi-
27 sion (a) of section eleven hundred fifteen of this chapter, unless such
28 city, county or school district elects otherwise as to such residential
29 solar energy systems equipment and electricity exemption, such commer-
30 cial solar energy systems equipment and electricity exemption, commer-
31 cial fuel cell electricity generating systems equipment and electricity
32 generated by such equipment exemption or such clothing and footwear
33 exemption. Any local law, ordinance or resolution enacted by any city,
34 county or school district, imposing the taxes authorized by this subdivi-
35 sion, shall omit the child restraint systems exemption provided for in
36 paragraph fifty-one of subdivision (a) of section eleven hundred fifteen
37 of this chapter, unless such city, county or school district elects
38 otherwise; provided that if such a city having a population of one
39 million or more enacts the resolution described in subdivision (s) of
40 this section or repeals such resolution, such resolution or repeal shall
41 also be deemed to amend any local law, ordinance or resolution enacted
42 by such a city imposing such taxes pursuant to the authority of this
43 subdivision, whether or not such taxes are suspended at the time such
44 city enacts its resolution pursuant to subdivision (s) of this section
45 or at the time of any such repeal; provided, further, that any such
46 local law, ordinance or resolution and section eleven hundred seven of
47 this chapter, as deemed to be amended in the event a city of one million
48 or more enacts a resolution pursuant to the authority of subdivision (s)
49 of this section, shall be further amended, as provided in section twelve
50 hundred eighteen of this subpart, so that the child restraint system
51 exemption in any such local law, ordinance or resolution or in such
52 section eleven hundred seven of this chapter is the same as the child
53 restraint system exemption in paragraph fifty-one of subdivision (a) of
54 section eleven hundred fifteen of this chapter. (iii) Any local law,
55 ordinance or resolution enacted by any city, county or school district,
56 imposing the taxes authorized by this subdivision, shall omit the resi-

dential solar energy systems equipment and electricity exemption provided for in subdivision (ee) of section eleven hundred fifteen of this chapter, the commercial solar energy systems equipment and electricity exemption provided for in subdivision (ii) and the clothing and footwear exemption provided for in paragraph thirty of subdivision (a) of section eleven hundred fifteen of this chapter, unless such city, county or school district elects otherwise as to either such residential solar energy systems equipment and electricity exemption, such commercial solar energy systems equipment and electricity exemption or such clothing and footwear exemption. Any local law, ordinance or resolution enacted by any city, county or school district, imposing the taxes authorized by this subdivision, shall omit the mobile telecommunication services exemption provided for in subdivision (cc) of section eleven hundred fifteen of this chapter, unless such city, county or school district elects otherwise; provided that if such a city having a population of one million or more repeals a resolution described in former subdivision (p) of this section, such repeal shall also be deemed to amend any local law, ordinance or resolution enacted by such a city imposing such taxes pursuant to the authority of this subdivision, whether or not such taxes are suspended at the time such city repeals its resolution enacted pursuant to former subdivision (p) of this section; 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 repeals a resolution enacted pursuant to the authority of former subdivision (p) of this section, shall be further amended, as provided in section twelve hundred eighteen of this subpart, so that the wireless telecommunications services exemption in any such local law, ordinance or resolution or in such section eleven hundred seven of this chapter is the same as the mobile telecommunication services exemption in subdivision (cc) of section eleven hundred fifteen of this chapter. (iv) Any local law, ordinance or resolution enacted by any city, county or school district, imposing the taxes authorized by this subdivision, shall omit the residential solar energy systems equipment and electricity exemption provided for in subdivision (ee) of section eleven hundred fifteen of this chapter, the commercial solar energy systems equipment and electricity exemption provided for in subdivision (ii) and the clothing and footwear exemption provided for in paragraph thirty of subdivision (a) of section eleven hundred fifteen of this chapter, unless such city, county or school district elects otherwise as to either such residential solar energy systems equipment and electricity exemption, such commercial solar energy systems equipment and electricity exemption or such clothing and footwear exemption.

§ 4. 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 subdivision (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, or the exemption for

1 commercial solar equipment and electricity in subdivision (ii) of
2 section eleven hundred fifteen of this article, or electing or repealing
3 the exemption for commercial fuel cell electricity generating systems
4 equipment and electricity generated by such equipment in subdivision
5 (kk) of section eleven hundred fifteen of this article must go into
6 effect only on one of the following dates: March first, June first,
7 September first or December first; provided, that a local law, ordinance
8 or resolution providing for the exemption described in paragraph thirty
9 of subdivision (a) of section eleven hundred fifteen of this chapter or
10 repealing any such exemption or a local law, ordinance or resolution
11 providing for a refund or credit described in subdivision (d) of section
12 eleven hundred nineteen of this chapter or repealing such provision so
13 provided must go into effect only on March first; provided, further,
14 that a local law, ordinance or resolution providing for the exemption
15 described in paragraph fifty-one of subdivision (a) of section eleven
16 hundred fifteen of this chapter or repealing any such exemption so
17 provided and a resolution enacted pursuant to the authority of subdivi-
18 sion (s) of this section providing such exemption or repealing such
19 exemption so provided may go into effect immediately. No such local law,
20 ordinance or resolution shall be effective unless a certified copy of
21 such law, ordinance or resolution is mailed by registered or certified
22 mail to the commissioner at the commissioner's office in Albany at least
23 ninety days prior to the date it is to become effective. However, the
24 commissioner may waive and reduce such ninety-day minimum notice
25 requirement to a mailing of such certified copy by registered or certi-
26 fied mail within a period of not less than thirty days prior to such
27 effective date if the commissioner deems such action to be consistent
28 with the commissioner's duties under section twelve hundred fifty of
29 this article and the commissioner acts by resolution. Where the
30 restriction provided for in section twelve hundred twenty-three of this
31 article as to the effective date of a tax and the notice requirement
32 provided for therein are applicable and have not been waived, the
33 restriction and notice requirement in section twelve hundred twenty-
34 three of this article shall also apply.

35 § 5. Section 1210 of the tax law is amended by adding a new subdivi-
36 sion (s) to read as follows:

37 (s) Notwithstanding any other provision of state or local law, ordi-
38 nance or resolution to the contrary: (1) Any city having a population of
39 one million or more in which the taxes imposed by section eleven hundred
40 seven of this chapter are in effect, acting through its local legisla-
41 tive body, is hereby authorized and empowered to elect to provide the
42 exemption from such taxes for the same car restraint system exempt from
43 state sales and compensating use taxes described in paragraph fifty-one
44 of subdivision (a) of section eleven hundred fifteen of this chapter by
45 enacting a resolution in the form set forth in paragraph two of this
46 subdivision; whereupon, upon compliance with the provisions of subdivi-
47 sions (d) and (e) of this section, such enactment of such resolution
48 shall be deemed to be an amendment to such section eleven hundred seven
49 and such section eleven hundred seven shall be deemed to incorporate
50 such exemption as if it had been duly enacted by the state legislature
51 and approved by the governor.

52 (2) Form of resolution: Be it enacted by the (insert proper title of
53 local legislative body) as follows:

54 Section one. Receipts from sales of and consideration given or
55 contracted to be given for purchases of child restraint systems exempt
56 from state sales and compensating use taxes pursuant to paragraph

1 fifty-one of subdivision (a) of section eleven hundred fifteen of the
 2 tax law shall also be exempt from sales and compensating use taxes
 3 imposed in this jurisdiction.

4 Section two. This resolution shall take effect, (insert the date) and
 5 shall apply to sales made and uses occurring on and after that date
 6 although made or occurring under a prior contract.

7 § 6. The commissioner of taxation and finance is hereby authorized to
 8 implement the provisions of this act with respect to the elimination of
 9 the imposition of sales tax, additional taxes, and supplemental taxes on
 10 child restraint systems and all other taxes so addressed by this act.

11 § 7. This act shall take effect on the first day of the sales tax
 12 quarterly period, as described in subdivision (b) of section 1136 of the
 13 tax law, beginning at least 90 days after the date this act shall have
 14 become a law and shall apply in accordance with the applicable transi-
 15 tional provisions of sections 1106 and 1217 of the tax law.

16 PART D

17 Section 1. Paragraph 3 of subdivision (a) of section 1115 of the tax
 18 law, as amended by chapter 201 of the laws of 1976, is amended to read
 19 as follows:

20 (3) Drugs and medicines intended for use, internally or externally, in
 21 the cure, mitigation, treatment or prevention of illnesses or diseases
 22 in human beings, medical equipment (including component parts thereof)
 23 and supplies required for such use or to correct or alleviate physical
 24 incapacity, and products consumed by humans for the preservation of
 25 health but not including cosmetics [~~or toilet articles~~] notwithstanding
 26 the presence of medicinal ingredients therein or medical equipment
 27 (including component parts thereof) and supplies, other than such drugs
 28 and medicines, purchased at retail for use in performing medical and
 29 similar services for compensation.

30 § 2. Subdivision (a) of section 1115 of the tax law is amended by
 31 adding a new paragraph 52 to read as follows:

32 (52) Hygiene products as determined by the commissioner.

33 § 3. Subdivision (b) of section 1107 of the tax law is amended by
 34 adding a new clause 15 to read as follows:

35 (15) Except as otherwise provided by law, the exemption provided in
 36 paragraph fifty-two of subdivision (a) of section eleven hundred fifteen
 37 of this article relating to hygiene products shall be applicable pursu-
 38 ant to a local law, ordinance or resolution adopted by a city subject to
 39 the provisions of this section. Such city is empowered to adopt or
 40 repeal such a local law, ordinance or resolution. Such adoption or
 41 repeal shall also be deemed to amend any local law, ordinance or resol-
 42 ution enacted by such a city imposing taxes pursuant to the authority of
 43 subdivision (a) of section twelve hundred ten of this chapter.

44 § 4. Paragraph 1 of subdivision (a) of section 1210 of the tax law,
 45 as amended by section 2 of part WW of chapter 60 of the laws of 2016 and
 46 subparagraph (i) as separately amended by section 5 of part Z of chapter
 47 60 of the laws of 2016, is amended to read as follows:

48 (1) Either, all of the taxes described in article twenty-eight of this
 49 chapter, at the same uniform rate, as to which taxes all provisions of
 50 the local laws, ordinances or resolutions imposing such taxes shall be
 51 identical, except as to rate and except as otherwise provided, with the
 52 corresponding provisions in such article twenty-eight, including the
 53 definition and exemption provisions of such article, so far as the
 54 provisions of such article twenty-eight can be made applicable to the

1 taxes imposed by such city or county and with such limitations and
2 special provisions as are set forth in this article. The taxes author-
3 ized under this subdivision may not be imposed by a city or county
4 unless the local law, ordinance or resolution imposes such taxes so as
5 to include all portions and all types of receipts, charges or rents,
6 subject to state tax under sections eleven hundred five and eleven
7 hundred ten of this chapter, except as otherwise provided. (i) Any
8 local law, ordinance or resolution enacted by any city of less than one
9 million or by any county or school district, imposing the taxes author-
10 ized by this subdivision, shall, notwithstanding any provision of law to
11 the contrary, exclude from the operation of such local taxes all sales
12 of tangible personal property for use or consumption directly and
13 predominantly in the production of tangible personal property, gas,
14 electricity, refrigeration or steam, for sale, by manufacturing, proc-
15 ession, generating, assembly, refining, mining or extracting; and all
16 sales of tangible personal property for use or consumption predominantly
17 either in the production of tangible personal property, for sale, by
18 farming or in a commercial horse boarding operation, or in both; and all
19 sales of fuel sold for use in commercial aircraft and general aviation
20 aircraft; and, unless such city, county or school district elects other-
21 wise, shall omit the provision for credit or refund contained in clause
22 six of subdivision (a) or subdivision (d) of section eleven hundred
23 nineteen of this chapter. (ii) Any local law, ordinance or resolution
24 enacted by any city, county or school district, imposing the taxes
25 authorized by this subdivision, shall omit the residential solar energy
26 systems equipment and electricity exemption provided for in subdivision
27 (ee), the commercial solar energy systems equipment and electricity
28 exemption provided for in subdivision (ii), the commercial fuel cell
29 electricity generating systems equipment and electricity generated by
30 such equipment exemption provided for in subdivision (kk) and the cloth-
31 ing and footwear exemption provided for in paragraph thirty of subdivi-
32 sion (a) of section eleven hundred fifteen of this chapter, unless such
33 city, county or school district elects otherwise as to such residential
34 solar energy systems equipment and electricity exemption, such commer-
35 cial solar energy systems equipment and electricity exemption, commer-
36 cial fuel cell electricity generating systems equipment and electricity
37 generated by such equipment exemption or such clothing and footwear
38 exemption. Any local law, ordinance or resolution enacted by any city,
39 county or school district, imposing the taxes authorized by this subdivi-
40 vision, shall omit the hygiene products exemption provided for in para-
41 graph fifty-two of subdivision (a) of section eleven hundred fifteen of
42 this chapter, unless such city, county or school district elects other-
43 wise; provided that if such a city having a population of one million or
44 more enacts the resolution described in subdivision (t) of this section
45 or repeals such resolution, such resolution or repeal shall also be
46 deemed to amend any local law, ordinance or resolution enacted by such a
47 city imposing such taxes pursuant to the authority of this subdivision,
48 whether or not such taxes are suspended at the time such city enacts its
49 resolution pursuant to subdivision (t) of this section or at the time of
50 such repeal; provided, further, that any such local law, ordinance or
51 resolution and section eleven hundred seven of this chapter, as deemed
52 to be amended in the event a city of one million or more enacts a resol-
53 ution pursuant to the authority of subdivision (t) of this section,
54 shall be further amended, as provided in section twelve hundred eighteen
55 of this subpart, so that the hygiene products exemption in any such
56 local law, ordinance or resolution or in such section eleven hundred

1 seven of this chapter is the same as the hygiene products exemption in
2 paragraph fifty-two of subdivision (a) of section eleven hundred fifteen
3 of this chapter. (iii) Any local law, ordinance or resolution enacted by
4 any city, county or school district, imposing the taxes authorized by
5 this subdivision, shall omit the residential solar energy systems equip-
6 ment and electricity exemption provided for in subdivision (ee) of
7 section eleven hundred fifteen of this chapter, the commercial solar
8 energy systems equipment and electricity exemption provided for in
9 subdivision (ii) and the clothing and footwear exemption provided for in
10 paragraph thirty of subdivision (a) of section eleven hundred fifteen of
11 this chapter, unless such city, county or school district elects other-
12 wise as to either such residential solar energy systems equipment and
13 electricity exemption, such commercial solar energy systems equipment
14 and electricity exemption or such clothing and footwear exemption. Any
15 local law, ordinance or resolution enacted by any city, county or school
16 district, imposing the taxes authorized by this subdivision, shall omit
17 the mobile telecommunication services exemption provided for in subdivi-
18 sion (cc) of section eleven hundred fifteen of this chapter, unless such
19 city, county or school district elects otherwise; provided that if such
20 a city having a population of one million or more repeals a resolution
21 described in former subdivision (p) of this section, such repeal shall
22 also be deemed to amend any local law, ordinance or resolution enacted
23 by such a city imposing such taxes pursuant to the authority of this
24 subdivision, whether or not such taxes are suspended at the time such
25 city repeals its resolution enacted pursuant to former subdivision (p)
26 of this section; provided, further, that any such local law, ordinance
27 or resolution and section eleven hundred seven of this chapter, as
28 deemed to be amended in the event a city of one million or more repeals
29 a resolution enacted pursuant to the authority of former subdivision (p)
30 of this section, shall be further amended, as provided in section twelve
31 hundred eighteen of this subpart, so that the wireless telecommuni-
32 cations services exemption in any such local law, ordinance or resol-
33 ution or in such section eleven hundred seven of this chapter is the
34 same as the mobile telecommunication services exemption in subdivision
35 (cc) of section eleven hundred fifteen of this chapter. (iv) Any local
36 law, ordinance or resolution enacted by any city, county or school
37 district, imposing the taxes authorized by this subdivision, shall omit
38 the residential solar energy systems equipment and electricity exemption
39 provided for in subdivision (ee) of section eleven hundred fifteen of
40 this chapter, the commercial solar energy systems equipment and elec-
41 tricity exemption provided for in subdivision (ii) and the clothing and
42 footwear exemption provided for in paragraph thirty of subdivision (a)
43 of section eleven hundred fifteen of this chapter, unless such city,
44 county or school district elects otherwise as to either such residential
45 solar energy systems equipment and electricity exemption, such commer-
46 cial solar energy systems equipment and electricity exemption or such
47 clothing and footwear exemption.

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

51 (d) A local law, ordinance or resolution imposing any tax pursuant to
52 this section, increasing or decreasing the rate of such tax, repealing
53 or suspending such tax, exempting from such tax the energy sources and
54 services described in paragraph three of subdivision (a) or of subdivi-
55 sion (b) of this section or changing the rate of tax imposed on such
56 energy sources and services or providing for the credit or refund

1 described in clause six of subdivision (a) of section eleven hundred
2 nineteen of this chapter, or electing or repealing the exemption for
3 residential solar equipment and electricity in subdivision (ee) of
4 section eleven hundred fifteen of this article, or the exemption for
5 commercial solar equipment and electricity in subdivision (ii) of
6 section eleven hundred fifteen of this article, or electing or repealing
7 the exemption for commercial fuel cell electricity generating systems
8 equipment and electricity generated by such equipment in subdivision
9 (kk) of section eleven hundred fifteen of this article must go into
10 effect only on one of the following dates: March first, June first,
11 September first or December first; provided, that a local law, ordinance
12 or resolution providing for the exemption described in paragraph thirty
13 of subdivision (a) of section eleven hundred fifteen of this chapter or
14 repealing any such exemption or a local law, ordinance or resolution
15 providing for a refund or credit described in subdivision (d) of section
16 eleven hundred nineteen of this chapter or repealing such provision so
17 provided must go into effect only on March first; provided, further,
18 that a local law, ordinance or resolution providing for the exemption
19 described in paragraph fifty-two of subdivision (a) of section eleven
20 hundred fifteen of this chapter or repealing any such exemption so
21 provided and a resolution enacted pursuant to the authority of subdivi-
22 sion (t) of this section providing such exemption or repealing such
23 exemption so provided may go into effect immediately. No such local law,
24 ordinance or resolution shall be effective unless a certified copy of
25 such law, ordinance or resolution is mailed by registered or certified
26 mail to the commissioner at the commissioner's office in Albany at least
27 ninety days prior to the date it is to become effective. However, the
28 commissioner may waive and reduce such ninety-day minimum notice
29 requirement to a mailing of such certified copy by registered or certi-
30 fied mail within a period of not less than thirty days prior to such
31 effective date if the commissioner deems such action to be consistent
32 with the commissioner's duties under section twelve hundred fifty of
33 this article and the commissioner acts by resolution. Where the
34 restriction provided for in section twelve hundred twenty-three of this
35 article as to the effective date of a tax and the notice requirement
36 provided for therein are applicable and have not been waived, the
37 restriction and notice requirement in section twelve hundred twenty-
38 three of this article shall also apply.

39 § 6. Section 1210 of the tax law is amended by adding a new subdivi-
40 sion (t) to read as follows:

41 (t) Notwithstanding any other provision of state or local law, ordi-
42 nance or resolution to the contrary: (1) Any city having a population of
43 one million or more in which the taxes imposed by section eleven hundred
44 seven of this chapter are in effect, acting through its local legisla-
45 tive body, is hereby authorized and empowered to elect to provide the
46 exemption from such taxes for the same hygiene products exempt from
47 state sales and compensating use taxes described in paragraph fifty-two
48 of subdivision (a) of section eleven hundred fifteen of this chapter by
49 enacting a resolution in the form set forth in paragraph two of this
50 subdivision; whereupon, upon compliance with the provisions of subdivi-
51 sions (d) and (e) of this section, such enactment of such resolution
52 shall be deemed to be an amendment to such section eleven hundred seven
53 and such section eleven hundred seven shall be deemed to incorporate
54 such exemption as if it had been duly enacted by the state legislature
55 and approved by the governor.

1 (2) Form of resolution: Be it enacted by the (insert proper title of
 2 local legislative body) as follows:

3 Section one. Receipts from sales of and consideration given or
 4 contracted to be given for purchases of hygiene products exempt from
 5 state sales and compensating use taxes pursuant to paragraph fifty-two
 6 of subdivision (a) of section eleven hundred fifteen of the tax law
 7 shall also be exempt from sales and compensating use taxes imposed in
 8 this jurisdiction.

9 Section two. This resolution shall take effect, (insert the date) and
 10 shall apply to sales made and uses occurring on and after that date
 11 although made or occurring under a prior contract.

12 § 7. The commissioner of taxation and finance is hereby authorized to
 13 implement the provisions of this act with respect to the elimination of
 14 the imposition of sales tax, additional taxes, and supplemental taxes on
 15 hygiene products and all other taxes so addressed by this act.

16 § 8. This act shall take effect on the first day of the sales tax
 17 quarterly period, as described in subdivision (b) of section 1136 of the
 18 tax law, beginning at least 90 days after the date this act shall have
 19 become a law and shall apply in accordance with the applicable transi-
 20 tional provisions of sections 1106 and 1217 of the tax law.

21

PART E

22 Section 1. Subdivision (a) of section 1115 of the tax law is amended
 23 by adding a new paragraph 53 to read as follows:

24 (53) Household cleaning products as determined by the commissioner.

25 § 2. Subdivision (b) of section 1107 of the tax law is amended by
 26 adding a new clause 16 to read as follows:

27 (16) Except as otherwise provided by law, the exemption provided in
 28 paragraph fifty-three of subdivision (a) of section eleven hundred
 29 fifteen of this article relating to household cleaning products shall be
 30 applicable pursuant to a local law, ordinance or resolution adopted by a
 31 city subject to the provisions of this section. Such city is empowered
 32 to adopt or repeal such a local law, ordinance or resolution. Such
 33 adoption or repeal shall also be deemed to amend any local law, ordi-
 34 nance or resolution enacted by such a city imposing taxes pursuant to
 35 the authority of subdivision (a) of section twelve hundred ten of this
 36 chapter.

37 § 3. Paragraph 1 of subdivision (a) of section 1210 of the tax law,
 38 as amended by section 2 of part WW of chapter 60 of the laws of 2016 and
 39 subparagraph (i) as separately amended by section 5 of part Z of chapter
 40 60 of the laws of 2016, is amended to read as follows:

41 (1) Either, all of the taxes described in article twenty-eight of this
 42 chapter, at the same uniform rate, as to which taxes all provisions of
 43 the local laws, ordinances or resolutions imposing such taxes shall be
 44 identical, except as to rate and except as otherwise provided, with the
 45 corresponding provisions in such article twenty-eight, including the
 46 definition and exemption provisions of such article, so far as the
 47 provisions of such article twenty-eight can be made applicable to the
 48 taxes imposed by such city or county and with such limitations and
 49 special provisions as are set forth in this article. The taxes author-
 50 ized under this subdivision may not be imposed by a city or county
 51 unless the local law, ordinance or resolution imposes such taxes so as
 52 to include all portions and all types of receipts, charges or rents,
 53 subject to state tax under sections eleven hundred five and eleven
 54 hundred ten of this chapter, except as otherwise provided. (i) Any

1 local law, ordinance or resolution enacted by any city of less than one
2 million or by any county or school district, imposing the taxes author-
3 ized by this subdivision, shall, notwithstanding any provision of law to
4 the contrary, exclude from the operation of such local taxes all sales
5 of tangible personal property for use or consumption directly and
6 predominantly in the production of tangible personal property, gas,
7 electricity, refrigeration or steam, for sale, by manufacturing, proc-
8 essing, generating, assembly, refining, mining or extracting; and all
9 sales of tangible personal property for use or consumption predominantly
10 either in the production of tangible personal property, for sale, by
11 farming or in a commercial horse boarding operation, or in both; and all
12 sales of fuel sold for use in commercial aircraft and general aviation
13 aircraft; and, unless such city, county or school district elects other-
14 wise, shall omit the provision for credit or refund contained in clause
15 six of subdivision (a) or subdivision (d) of section eleven hundred
16 nineteen of this chapter. (ii) Any local law, ordinance or resolution
17 enacted by any city, county or school district, imposing the taxes
18 authorized by this subdivision, shall omit the residential solar energy
19 systems equipment and electricity exemption provided for in subdivision
20 (ee), the commercial solar energy systems equipment and electricity
21 exemption provided for in subdivision (ii), the commercial fuel cell
22 electricity generating systems equipment and electricity generated by
23 such equipment exemption provided for in subdivision (kk) and the cloth-
24 ing and footwear exemption provided for in paragraph thirty of subdivi-
25 sion (a) of section eleven hundred fifteen of this chapter, unless such
26 city, county or school district elects otherwise as to such residential
27 solar energy systems equipment and electricity exemption, such commer-
28 cial solar energy systems equipment and electricity exemption, commer-
29 cial fuel cell electricity generating systems equipment and electricity
30 generated by such equipment exemption or such clothing and footwear
31 exemption. Any local law, ordinance or resolution enacted by any city,
32 county or school district, imposing the taxes authorized by this subdivi-
33 vision, shall omit the household cleaning products exemption provided
34 for in paragraph fifty-three of subdivision (a) of section eleven
35 hundred fifteen of this chapter, unless such city, county or school
36 district elects otherwise; provided that if such a city having a popu-
37 lation of one million or more enacts the resolution described in subdivi-
38 vision (u) of this section or repeals such resolution, such resolution
39 or repeal shall also be deemed to amend any local law, ordinance or
40 resolution enacted by such a city imposing such taxes pursuant to the
41 authority of this subdivision, whether or not such taxes are suspended
42 at the time such city enacts its resolution pursuant to subdivision (u)
43 of this section or at the time of such repeal; provided, further, that
44 any such local law, ordinance or resolution and section eleven hundred
45 seven of this chapter, as deemed to be amended in the event a city of
46 one million or more enacts a resolution pursuant to the authority of
47 subdivision (u) of this section, shall be further amended, as provided
48 in section twelve hundred eighteen of this subpart, so that the house-
49 hold cleaning products exemption in any such local law, ordinance or
50 resolution or in such section eleven hundred seven of this chapter is
51 the same as the household cleaning products exemption in paragraph
52 fifty-three of subdivision (a) of section eleven hundred fifteen of this
53 chapter. (iii) Any local law, ordinance or resolution enacted by any
54 city, county or school district, imposing the taxes authorized by this
55 subdivision, shall omit the residential solar energy systems equipment
56 and electricity exemption provided for in subdivision (ee) of section

eleven hundred fifteen of this chapter, the commercial solar energy systems equipment and electricity exemption provided for in subdivision (ii) and the clothing and footwear exemption provided for in paragraph thirty of subdivision (a) of section eleven hundred fifteen of this chapter, unless such city, county or school district elects otherwise as to either such residential solar energy systems equipment and electricity exemption, such commercial solar energy systems equipment and electricity exemption or such clothing and footwear exemption. Any local law, ordinance or resolution enacted by any city, county or school district, imposing the taxes authorized by this subdivision, shall omit the mobile telecommunication services exemption provided for in subdivision (cc) of section eleven hundred fifteen of this chapter, unless such city, county or school district elects otherwise; provided that if such a city having a population of one million or more repeals a resolution described in former subdivision (p) of this section, such repeal shall also be deemed to amend any local law, ordinance or resolution enacted by such a city imposing such taxes pursuant to the authority of this subdivision, whether or not such taxes are suspended at the time such city repeals its resolution enacted pursuant to former subdivision (p) of this section; 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 repeals a resolution enacted pursuant to the authority of former subdivision (p) of this section, shall be further amended, as provided in section twelve hundred eighteen of this subpart, so that the wireless telecommunications services exemption in any such local law, ordinance or resolution or in such section eleven hundred seven of this chapter is the same as the mobile telecommunication services exemption in subdivision (cc) of section eleven hundred fifteen of this chapter. (iv) Any local law, ordinance or resolution enacted by any city, county or school district, imposing the taxes authorized by this subdivision, shall omit the residential solar energy systems equipment and electricity exemption provided for in subdivision (ee) of section eleven hundred fifteen of this chapter, the commercial solar energy systems equipment and electricity exemption provided for in subdivision (ii) and the clothing and footwear exemption provided for in paragraph thirty of subdivision (a) of section eleven hundred fifteen of this chapter, unless such city, county or school district elects otherwise as to either such residential solar energy systems equipment and electricity exemption, such commercial solar energy systems equipment and electricity exemption or such clothing and footwear exemption.

§ 4. 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 subdivision (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, or the exemption for commercial solar equipment and electricity in subdivision (ii) of section eleven hundred fifteen of this article, or electing or repealing

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

33 § 5. Section 1210 of the tax law is amended by adding a new subdivi-
34 sion (u) to read as follows:

35 (u) Notwithstanding any other provision of state or local law, ordi-
36 nance or resolution to the contrary: (1) Any city having a population of
37 one million or more in which the taxes imposed by section eleven hundred
38 seven of this chapter are in effect, acting through its local legisla-
39 tive body, is hereby authorized and empowered to elect to provide the
40 exemption from such taxes for the same household cleaning products
41 exempt from state sales and compensating use taxes described in para-
42 graph fifty-three of subdivision (a) of section eleven hundred fifteen
43 of this chapter by enacting a resolution in the form set forth in para-
44 graph two of this subdivision; whereupon, upon compliance with the
45 provisions of subdivisions (d) and (e) of this section, such enactment
46 of such resolution shall be deemed to be an amendment to such section
47 eleven hundred seven and such section eleven hundred seven shall be
48 deemed to incorporate such exemption as if it had been duly enacted by
49 the state legislature and approved by the governor.

50 (2) Form of resolution: Be it enacted by the (insert proper title of
51 local legislative body) as follows:

52 Section one. Receipts from sales of and consideration given or
53 contracted to be given for purchases of household cleaning products
54 exempt from state sales and compensating use taxes pursuant to paragraph
55 fifty-three of subdivision (a) of section eleven hundred fifteen of the

1 tax law shall also be exempt from sales and compensating use taxes
2 imposed in this jurisdiction.

3 Section two. This resolution shall take effect, (insert the date) and
4 shall apply to sales made and uses occurring on and after that date
5 although made or occurring under a prior contract.

6 § 6. The commissioner of taxation and finance is hereby authorized to
7 implement the provisions of this act with respect to the elimination of
8 the imposition of sales tax, additional taxes, and supplemental taxes on
9 household cleaning products and all other taxes so addressed by this
10 act.

11 § 7. This act shall take effect on the first day of the sales tax
12 quarterly period, as described in subdivision (b) of section 1136 of the
13 tax law, beginning at least 90 days after the date this act shall have
14 become a law and shall apply in accordance with the applicable transi-
15 tional provisions of sections 1106 and 1217 of the tax law.

16 PART F

17 Section 1. Subdivision (a) of section 1115 of the tax law is amended
18 by adding a new paragraph (1-a) to read as follows:

19 (1-a) Food which is sold heated or prepared, including food sold at
20 grocery stores, but not including food sold at restaurants, diners,
21 taverns, and food courts at a mall and food that is catered, as deter-
22 mined by the commissioner.

23 § 2. Subdivision (b) of section 1107 of the tax law is amended by
24 adding a new clause 17 to read as follows:

25 (17) Except as otherwise provided by law, the exemption provided in
26 paragraph one-a of subdivision (a) of section eleven hundred fifteen of
27 this article relating to heated or prepared foods shall be applicable
28 pursuant to a local law, ordinance or resolution adopted by a city
29 subject to the provisions of this section. Such city is empowered to
30 adopt or repeal such a local law, ordinance or resolution. Such adoption
31 or repeal shall also be deemed to amend any local law, ordinance or
32 resolution enacted by such a city imposing taxes pursuant to the author-
33 ity of subdivision (a) of section twelve hundred ten of this chapter.

34 § 3. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as
35 amended by section 2 of part WW of chapter 60 of the laws of 2016 and
36 subparagraph (i) as separately amended by section 5 of part Z of chapter
37 60 of the laws of 2016, is amended to read as follows:

38 (1) Either, all of the taxes described in article twenty-eight of this
39 chapter, at the same uniform rate, as to which taxes all provisions of
40 the local laws, ordinances or resolutions imposing such taxes shall be
41 identical, except as to rate and except as otherwise provided, with the
42 corresponding provisions in such article twenty-eight, including the
43 definition and exemption provisions of such article, so far as the
44 provisions of such article twenty-eight can be made applicable to the
45 taxes imposed by such city or county and with such limitations and
46 special provisions as are set forth in this article. The taxes author-
47 ized under this subdivision may not be imposed by a city or county
48 unless the local law, ordinance or resolution imposes such taxes so as
49 to include all portions and all types of receipts, charges or rents,
50 subject to state tax under sections eleven hundred five and eleven
51 hundred ten of this chapter, except as otherwise provided. (i) Any
52 local law, ordinance or resolution enacted by any city of less than one
53 million or by any county or school district, imposing the taxes author-
54 ized by this subdivision, shall, notwithstanding any provision of law to

1 the contrary, exclude from the operation of such local taxes all sales
2 of tangible personal property for use or consumption directly and
3 predominantly in the production of tangible personal property, gas,
4 electricity, refrigeration or steam, for sale, by manufacturing, proc-
5 essing, generating, assembly, refining, mining or extracting; and all
6 sales of tangible personal property for use or consumption predominantly
7 either in the production of tangible personal property, for sale, by
8 farming or in a commercial horse boarding operation, or in both; and all
9 sales of fuel sold for use in commercial aircraft and general aviation
10 aircraft; and, unless such city, county or school district elects other-
11 wise, shall omit the provision for credit or refund contained in clause
12 six of subdivision (a) or subdivision (d) of section eleven hundred
13 nineteen of this chapter. (ii) Any local law, ordinance or resolution
14 enacted by any city, county or school district, imposing the taxes
15 authorized by this subdivision, shall omit the residential solar energy
16 systems equipment and electricity exemption provided for in subdivision
17 (ee), the commercial solar energy systems equipment and electricity
18 exemption provided for in subdivision (ii), the commercial fuel cell
19 electricity generating systems equipment and electricity generated by
20 such equipment exemption provided for in subdivision (kk) and the cloth-
21 ing and footwear exemption provided for in paragraph thirty of subdivi-
22 sion (a) of section eleven hundred fifteen of this chapter, unless such
23 city, county or school district elects otherwise as to such residential
24 solar energy systems equipment and electricity exemption, such commer-
25 cial solar energy systems equipment and electricity exemption, commer-
26 cial fuel cell electricity generating systems equipment and electricity
27 generated by such equipment exemption or such clothing and footwear
28 exemption. Any local law, ordinance or resolution enacted by any city,
29 county or school district, imposing the taxes authorized by this subdivi-
30 vision, shall omit the hot or prepared food items exemption provided for
31 in paragraph one-a of subdivision (a) of section eleven hundred fifteen
32 of this chapter, unless such city, county or school district elects
33 otherwise; provided that if such a city having a population of one
34 million or more enacts the resolution described in subdivision (v) of
35 this section or repeals such resolution, such resolution or repeal shall
36 also be deemed to amend any local law, ordinance or resolution enacted
37 by such a city imposing such taxes pursuant to the authority of this
38 subdivision, whether or not such taxes are suspended at the time such
39 city enacts its resolution pursuant to subdivision (v) of this section
40 or at the time of such repeal; provided, further, that any such local
41 law, ordinance or resolution and section eleven hundred seven of this
42 chapter, as deemed to be amended in the event a city of one million or
43 more enacts a resolution pursuant to the authority of subdivision (v) of
44 this section, shall be further amended, as provided in section twelve
45 hundred eighteen of this subpart, so that the hot or prepared food items
46 exemption in any such local law, ordinance or resolution or in such
47 section eleven hundred seven of this chapter is the same as the hot or
48 prepared food items exemption in paragraph one-a of subdivision (a) of
49 section eleven hundred fifteen of this chapter. (iii) Any local law,
50 ordinance or resolution enacted by any city, county or school district,
51 imposing the taxes authorized by this subdivision, shall omit the resi-
52 dential solar energy systems equipment and electricity exemption
53 provided for in subdivision (ee) of section eleven hundred fifteen of
54 this chapter, the commercial solar energy systems equipment and elec-
55 tricity exemption provided for in subdivision (ii) and the clothing and
56 footwear exemption provided for in paragraph thirty of subdivision (a)

1 of section eleven hundred fifteen of this chapter, unless such city,
2 county or school district elects otherwise as to either such residential
3 solar energy systems equipment and electricity exemption, such commer-
4 cial solar energy systems equipment and electricity exemption or such
5 clothing and footwear exemption. Any local law, ordinance or resolution
6 enacted by any city, county or school district, imposing the taxes
7 authorized by this subdivision, shall omit the mobile telecommunication
8 services exemption provided for in subdivision (cc) of section eleven
9 hundred fifteen of this chapter, unless such city, county or school
10 district elects otherwise; provided that if such a city having a popu-
11 lation of one million or more repeals a resolution described in former
12 subdivision (p) of this section, such repeal shall also be deemed to
13 amend any local law, ordinance or resolution enacted by such a city
14 imposing such taxes pursuant to the authority of this subdivision,
15 whether or not such taxes are suspended at the time such city repeals
16 its resolution enacted pursuant to former subdivision (p) of this
17 section; provided, further, that any such local law, ordinance or resol-
18 ution and section eleven hundred seven of this chapter, as deemed to be
19 amended in the event a city of one million or more repeals a resolution
20 enacted pursuant to the authority of former subdivision (p) of this
21 section, shall be further amended, as provided in section twelve hundred
22 eighteen of this subpart, so that the wireless telecommunications
23 services exemption in any such local law, ordinance or resolution or in
24 such section eleven hundred seven of this chapter is the same as the
25 mobile telecommunication services exemption in subdivision (cc) of
26 section eleven hundred fifteen of this chapter. (iv) Any local law,
27 ordinance or resolution enacted by any city, county or school district,
28 imposing the taxes authorized by this subdivision, shall omit the resi-
29 dential solar energy systems equipment and electricity exemption
30 provided for in subdivision (ee) of section eleven hundred fifteen of
31 this chapter, the commercial solar energy systems equipment and elec-
32 tricity exemption provided for in subdivision (ii) and the clothing and
33 footwear exemption provided for in paragraph thirty of subdivision (a)
34 of section eleven hundred fifteen of this chapter, unless such city,
35 county or school district elects otherwise as to either such residential
36 solar energy systems equipment and electricity exemption, such commer-
37 cial solar energy systems equipment and electricity exemption or such
38 clothing and footwear exemption.

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

42 (d) A local law, ordinance or resolution imposing any tax pursuant to
43 this section, increasing or decreasing the rate of such tax, repealing
44 or suspending such tax, exempting from such tax the energy sources and
45 services described in paragraph three of subdivision (a) or of subdivi-
46 sion (b) of this section or changing the rate of tax imposed on such
47 energy sources and services or providing for the credit or refund
48 described in clause six of subdivision (a) of section eleven hundred
49 nineteen of this chapter, or electing or repealing the exemption for
50 residential solar equipment and electricity in subdivision (ee) of
51 section eleven hundred fifteen of this article, or the exemption for
52 commercial solar equipment and electricity in subdivision (ii) of
53 section eleven hundred fifteen of this article, or electing or repealing
54 the exemption for commercial fuel cell electricity generating systems
55 equipment and electricity generated by such equipment in subdivision
56 (kk) of section eleven hundred fifteen of this article must go into

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

30 § 5. Section 1210 of the tax law is amended by adding a new subdivi-
31 sion (v) to read as follows:

32 (v) Notwithstanding any other provision of state or local law, ordi-
33 nance or resolution to the contrary: (1) Any city having a population of
34 one million or more in which the taxes imposed by section eleven hundred
35 seven of this chapter are in effect, acting through its local legisla-
36 tive body, is hereby authorized and empowered to elect to provide the
37 exemption from such taxes for the same hot or prepared food items exempt
38 from state sales and compensating use taxes described in paragraph one-a
39 of subdivision (a) of section eleven hundred fifteen of this chapter by
40 enacting a resolution in the form set forth in paragraph two of this
41 subdivision; whereupon, upon compliance with the provisions of subdivi-
42 sions (d) and (e) of this section, such enactment of such resolution
43 shall be deemed to be an amendment to such section eleven hundred seven
44 and such section eleven hundred seven shall be deemed to incorporate
45 such exemption as if it had been duly enacted by the state legislature
46 and approved by the governor.

47 (2) Form of resolution: Be it enacted by the (insert proper title of
48 local legislative body) as follows:

49 Section one. Receipts from sales of and consideration given or
50 contracted to be given for purchases of hot or prepared food items
51 exempt from state sales and compensating use taxes pursuant to paragraph
52 one-a of subdivision (a) of section eleven hundred fifteen of this chap-
53 ter shall also be exempt from sales and compensating use taxes imposed
54 in this jurisdiction.

1 Section two. This resolution shall take effect, (insert the date) and
2 shall apply to sales made and uses occurring on and after that date
3 although made or occurring under a prior contract.

4 § 6. The commissioner of taxation and finance is hereby authorized to
5 implement the provisions of this act with respect to the elimination of
6 the imposition of sales tax, additional taxes, and supplemental taxes on
7 hot and prepared food items and all other taxes so addressed by this
8 act.

9 § 7. This act shall take effect on the first day of the sales tax
10 quarterly period, as described in subdivision (b) of section 1136 of the
11 tax law, beginning at least 90 days after the date this act shall have
12 become a law and shall apply in accordance with the applicable transi-
13 tional provisions of sections 1106 and 1217 of the tax law.

14 § 2. Severability. If any clause, sentence, paragraph, section or part
15 of this act shall be adjudged by any court of competent jurisdiction to
16 be invalid and after exhaustion of all further judicial review, the
17 judgment shall not affect, impair, or invalidate the remainder thereof,
18 but shall be confined in its operation to the clause, sentence, para-
19 graph, section or part of this act directly involved in the controversy
20 in which the judgment shall have been rendered.

21 § 3. This act shall take effect immediately provided, however, that
22 the applicable effective date of Parts A through F of this act shall be
23 as specifically set forth in the last section of such Parts.