

STATE OF NEW YORK

5037

2019-2020 Regular Sessions

IN ASSEMBLY

February 6, 2019

Introduced by M. of A. ROZIC -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to authorizing localities to adopt local laws, ordinances or resolutions imposing a tax on carryout bags

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

1 Section 1. Section 1201 of the tax law is amended by adding a new
2 subdivision (n) to read as follows:

3 (n) (i) Taxes on the provision of carryout bags by covered stores.

4 (ii) Local laws imposing taxes authorized by this subdivision shall
5 provide definitions for "carryout bag" and "covered store" as well as
6 specified exemptions therein in addition to other provisions necessary
7 to implement taxes authorized by this subdivision.

8 § 2. Subdivision (a) of section 1202 of the tax law, as added by chap-
9 ter 93 of the laws of 1965, is amended to read as follows:

10 (a) Notwithstanding any other provision of law to the contrary, any
11 county in this state, except a county wholly within a city, is hereby
12 authorized and empowered, subject to the limitations and exemptions in
13 part II of this article, to adopt and amend local laws, ordinances or
14 resolutions imposing in any such county any of the types of taxes
15 authorized under subdivisions (c), (d) ~~and~~, (e) and (n) of section
16 twelve hundred one of this subpart, at the rates provided for therein,
17 such taxes to be administered and collected in the manner provided for
18 in subpart A of part III of this article.

19 § 3. Subdivision a of section 1203 of the tax law, as amended by chap-
20 ter 629 of the laws of 1973, is amended to read as follows:

21 a. Notwithstanding any other provision of law to the contrary, any
22 city in this state with a population of less than one million is hereby
23 authorized and empowered, subject to the limitations and exemptions in
24 part II of this article, to adopt and amend local laws, ordinances or

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

LBD06689-01-9

1 resolutions imposing in such city any of the taxes authorized under
2 subdivisions (c), (d) [~~and~~], (e) and (n) of section twelve hundred one
3 of this subpart, at the rates provided for therein, such taxes to be
4 administered and collected in the manner provided for in subpart A of
5 part III of this article.
6 § 4. This act shall take effect immediately.