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:

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

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

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

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

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

§ 3. Subdivision a of section 1203 of the tax law, as amended by chapter 629 of the laws of 1973, is amended to read as follows:

a. Notwithstanding any other provision of law to the contrary, any city in this state with a population of less than one million is hereby authorized and empowered, subject to the limitations and exemptions in 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.

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resolutions imposing in such city any of the taxes authorized under subdivisions (c), (d) [~~and~~], (e) and (n) of section twelve hundred one of this subpart, at the rates provided for therein, such taxes to be administered and collected in the manner provided for in subpart A of part III of this article.

§ 4. This act shall take effect immediately.