

STATE OF NEW YORK

6905

2019-2020 Regular Sessions

IN ASSEMBLY

March 25, 2019

Introduced by M. of A. ORTIZ, GALEF, PAULIN, L. ROSENTHAL, RODRIGUEZ --
read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to imposing a tax on plastic
and paper shopping bags used to transport every sale of tangible
personal property by consumers

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

1 Section 1. The tax law is amended by adding a new section 1113 to read
2 as follows:

3 § 1113. Imposition of tax; plastic and paper shopping bags. (a) There
4 is hereby imposed and there shall be paid a tax of five cents upon plas-
5 tic and paper shopping bags used to transport every sale of tangible
6 personal property by consumers.

7 (b)(1) The tax imposed, pursuant to subdivision (a) of this section,
8 shall apply at the point of sale in shops, supermarkets, service
9 stations and all sales outlets. Retailers shall pass on the full amount
10 of such tax as a charge to the customer during his or her checkout.

11 (2) Such tax shall be itemized on all invoices, receipts or dockets
12 issued to customers at the point of sale.

13 (c) The following shall be exempt from the tax imposed pursuant to
14 subdivision (a) of this section:

15 (1) Plastic and paper bags containing fresh meat, fish or poultry;

16 (2) Plastic and paper bags containing non-packed fruit, nuts or vege-
17 tables, confectionery, dairy products, cooked food or ice;

18 (3) Plastic and paper bags used to store products sold on board
19 aircraft or ships;

20 (4) Reuseable bags sold to customers for a sum not less than seventy-
21 five cents;

22 (5) Any plastic or paper bag brought to the store by the customer to
23 be used during the sale of tangible personal property;

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

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1 (6) Plastic and paper bags containing products purchased with benefits
2 received by the customer under the supplemental nutrition assistance
3 program (SNAP), the special supplemental nutrition program for women,
4 infants and children (WIC), or any successor programs; and

5 (7) Plastic and paper bags containing products purchased by a customer
6 sixty-five years of age or older.

7 (d) If any other item is placed in a plastic or paper bag exempted by
8 subdivision (c) of this section, such customer shall be charged the five
9 cent tax during his or her checkout.

10 (e) Plastic and paper bags used for every sale of tangible personal
11 property shall not be larger than two hundred fifty millimeters by three
12 hundred forty-five millimeters by four hundred fifty millimeters.

13 (f) All funds collected pursuant to the tax imposed by this section
14 shall be deposited into the climate change mitigation and adaptation
15 account of the environmental protection fund established pursuant to
16 subparagraph (iv) of paragraph a of subdivision two of section ninety-
17 two-s of the state finance law.

18 § 2. This act shall take effect on the first of January next succeed-
19 ing the date on which it shall have become a law. Effective immediate-
20 ly, the addition, amendment and/or repeal of any rule or regulation
21 necessary for the implementation of this act on its effective date are
22 authorized and directed to be made and completed on or before such
23 effective date.