

# STATE OF NEW YORK

4164

2019-2020 Regular Sessions

## IN SENATE

March 4, 2019

Introduced by Sen. STAVISKY -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

AN ACT to amend the tax law, in relation to required disclosure on a bill, memorandum, receipt or other statement of price

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

1 Section 1. Paragraph 1 of subdivision (a) of section 1132 of the tax  
2 law, as amended by chapter 255 of the laws of 1998, is amended to read  
3 as follows:

4 (1) [~~Every~~] Notwithstanding any provision of this chapter to the  
5 contrary, every person required to collect the tax shall collect the tax  
6 from the customer when collecting the price, amusement charge or rent to  
7 which it applies. If the customer is given any sales slip, invoice,  
8 receipt or other statement or memorandum of the price, amusement charge  
9 or rent paid or payable, the tax shall be stated, charged and shown  
10 separately on the first of such documents given to him. The tax shall be  
11 paid to the person required to collect it as trustee for and on account  
12 of the state.

13 § 2. Subdivision (d) of section 1133 of the tax law, as added by chap-  
14 ter 93 of the laws of 1965, is amended to read as follows:

15 (d) No person required to collect any tax imposed by this article  
16 shall advertise [~~or~~], hold out, or state to a customer or to the public  
17 in any manner, directly or indirectly, that the tax imposed by this  
18 article is not considered as an element in the price, amusement charge  
19 or rent payable by customers. However, a person required to collect any  
20 tax imposed by this article may advertise, hold out, or state to a  
21 customer or to the public in any manner, directly or indirectly, that  
22 such person required to collect tax will pay the tax imposed by this  
23 article on behalf of a customer, subject to the following conditions:

24 (i) In so advertising, holding out, or stating to a customer or to the  
25 public, such person shall expressly state on any bill, memorandum,

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

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1 receipt or other statement of the price, amusement charge or rent paid  
2 or payable given to such customer that such person will pay the tax  
3 imposed by this article on behalf of such customer and shall not indi-  
4 cate or imply that the transaction is exempt or excluded from any tax  
5 imposed by this article; and

6 (ii) Any bill, memorandum, receipt or other statement of the price,  
7 amusement charge or rent paid or payable given to such customer shall  
8 separately state the amount of such tax.

9 If any person directly or indirectly advertises, holds out, or states  
10 to a customer or to the public that such person will pay the tax for the  
11 customer, subject to the conditions set forth above, such person will be  
12 solely responsible and liable for any tax imposed by this article,  
13 notwithstanding any provision of this article to the contrary.

14 § 3. Subdivision (d) of section 1817 of the tax law, as amended by  
15 section 30 of subpart I of part V-1 of chapter 57 of the laws of 2009,  
16 is amended to read as follows:

17 (d) Any person (1) who willfully fails to [~~charge~~] separately state  
18 the tax imposed under article twenty-eight of this chapter [~~or to state~~  
19 ~~such tax separately~~] on any bill, [~~statement,~~] memorandum [~~or~~], receipt  
20 or other statement issued or employed by him upon which the tax is  
21 required to be stated separately as provided in subdivision (a) of  
22 section eleven hundred thirty-two and paragraph (ii) of subdivision (d)  
23 of section eleven hundred thirty-three of this chapter; or (2) who shall  
24 refer or cause reference to be made to such tax in a form or manner  
25 other than that required or permitted by such article twenty-eight,  
26 shall be guilty of a misdemeanor.

27 § 4. This act shall take effect immediately.