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:

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

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

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

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

(i) In so advertising, holding out, or stating to a customer or to the 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.

LBD10152-01-9

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

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

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

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

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

§ 4. This act shall take effect immediately.