STATE OF NEW YORK

522

2019-2020 Regular Sessions

IN SENATE

(Prefiled)

January 9, 2019

Introduced by Sen. CARLUCCI -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT in relation to establishing the emergency preparedness month act and to amend the tax law, in relation to exempting prefabricated go-bags and individual emergency preparedness items

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

Section 1. Short title. This act shall be known as the "emergency preparedness month act".

§ 2. Legislative findings. The legislature hereby finds and declares that citizens of the state of New York are not properly equipped with the requisite supplies needed in the event of a disaster or other emergency. The legislature further declares that the impacts of disasters are mitigated when individuals have the proper emergency preparedness supplies they need to be self sufficient during a disaster, and those individuals are less likely to require state and local assistance during a disaster or other emergency.

The legislature further declares that a tax free period for certain emergency preparedness items and prefabricated go-bags shall provide the needed incentive for individuals to purchase proper supplies and equipment to be used in the event of a disaster or other emergency.

Therefore, the legislature declares the month of September to be emergency preparedness month in the state of New York.

§ 3. Section 1115 of the tax law is amended by adding two new subdivisions (ll) and (mm) to read as follows:

(ll) (1) Receipts from the retail sale of prefabricated go-bags shall be exempt from taxes imposed by this article annually from September first to September thirtieth. Provided, however, no exemption shall exist under this paragraph if such prefabricated go-bags were purchased

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

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at any entertainment locations, theme parks, toy stores, convention centers, sporting arenas, stadiums, or other tourist attractions.

(2) For purposes of this subdivision, "prefabricated go-bag" shall mean any sturdy and easily accessible bag or other similar container, which may be easily transported, containing at a minimum, the following items:

(A) a whistle;

(B) a national institute for safety and health certified N95 ("NIOSH-N95") breathing mask;

(C) a non-combustible light source; and

(D) a first aid kit, meeting or exceeding the minimum standards set forth by the United States department of labor occupational safety and health administration in its appendix to 29 C.F.R. Section 1910.151 referring to the American national standards institute standard.

(3) The exemptions provided in paragraph one of this subdivision shall not apply to prefabricated go-bags containing candles, matches or combustible fuels, or which exceed seventy-five dollars.

(mm) (1) Receipts from the retail sale of individual emergency preparedness items shall be exempt from taxes imposed by this article annually from September first through September eleventh. Provided, however, no exemption shall exist under this paragraph if such individual emergency preparedness items were purchased at any entertainment locations, theme parks, toy stores, convention centers, sporting arenas, stadiums, or other tourist attractions.

(2) Individual emergency preparedness items shall include:

(A) first aid kits meeting or exceeding the minimum standards set forth by the United States department of labor occupational safety health administration in its appendix to 29 C.F.R. Section 1910.151, provided the kit does not exceed thirty dollars;

(B) pet carriers not exceeding fifty dollars;

(C) waterproof bags or containers for documents not exceeding ten dollars;

(D) whistles not exceeding five dollars;

(E) national institute for safety and health certified N95 ("NIOSH-N95") breathing masks not exceeding thirty dollars;

(F) non-combustible light sources including flashlights and any other portable self-powered light sources not exceeding thirty dollars;

(G) carbon monoxide detectors not exceeding seventy dollars;

(H) fire alarms not exceeding twenty dollars;

(I) fire extinguishers, specifically designed to extinguish class A, B, or C fires, or any combination of A, B, and C fires, not exceeding sixty dollars;

(J) five gallon fuel containers not exceeding twenty dollars;

(K) cell phone batteries not exceeding sixty dollars;

(L) cell phone battery chargers not exceeding forty dollars;

(M) non-electric can openers not exceeding ten dollars;

(N) non-electric food storage coolers and ice chests not exceeding thirty dollars;

(O) water purification kits not exceeding twenty dollars;

(P) reusable ice not exceeding ten dollars;

(Q) portable battery, solar or hand cranked radios, including two-way and weather band radios, not exceeding seventy-five dollars;

(R) portable generators used to provide light or communications or preserve food in the event of a power outage not exceeding one thousand dollars;

(S) storm or shutter devices including materials and products manufactured, rated and marketed specifically for the purpose of preventing window damage from storms not exceeding two hundred dollars;

(T) tarpaulin or other flexible waterproof sheeting not exceeding fifty dollars;

(U) multi-layered barrier sheeting, designed to protect against airborne agents, tested in accordance with the United States military standard two hundred eighty-two not exceeding sixty dollars;

(V) duct tape not exceeding ten dollars;

(W) snow shovels not exceeding forty dollars;

(X) rock salt and/or sand intended for snow and ice control not exceeding ten dollars;

(Y) any package of AAA-cell, AA-cell, C-cell, D-cell, 6-volt or 9-volt batteries, excluding automobile or boat batteries, not exceeding twenty dollars; or

(Z) any single package consisting of two or more of the qualified individual emergency preparedness items listed in subparagraphs (A) through (Y) of this paragraph, or other tax exempt items, not exceeding seventy-five dollars.

§ 4. This act shall take effect immediately.