# STATE OF NEW YORK

4004

2021-2022 Regular Sessions

# IN ASSEMBLY

February 1, 2021

Introduced by M. of A. RODRIGUEZ -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to providing a sales and compensating use tax exemption in certain areas of New York city

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

Section 1. Subdivision (b) of section 1101 of the tax law is amended by adding a new paragraph 39 to read as follows:

**(39) Goods and services shall mean any good or service the value of which is less than one hundred ten dollars in value in the aggregate.**

§ 2. Subdivision (a) of section 1115 of the tax law is amended by adding a new paragraph 46 to read as follows:

**(46)(i) Goods and services, as defined in paragraph thirty-nine of subdivision (b) of section eleven hundred one of this article, sold in a business zone area. Such exemption shall continue for six months for any given business zone area commencing on the first day of a period of authorized construction.**

**(ii) For purposes of this paragraph, business zone area shall mean those businesses in the city of New York that are no more than one hundred feet from any construction in the following areas:**

**(A) 125th Street from 5th Avenue to 3rd Avenue;**

**(B) 2nd Avenue from 129th Street to 92nd Street;**

**(C) 2nd Avenue from 87th Street to 83rd Street;**

**(D) 2nd Avenue from 73rd Street to 69th Street;**

**(E) 2nd Avenue from 65th Street to 58th Street;**

**(F) 2nd Avenue from 45th Street to 41st Street;**

**(G) 2nd Avenue from 36th Street to 32nd Street;**

**(H) 2nd Avenue from 26th Street to 23rd Street;**

**(I) 2nd Avenue from 15th Street to 11th Street;**

**(J) 2nd Avenue from 6th Street to 4th Street;**

**(K) 2nd Avenue from 4th Street to Houston Street;**

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

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(L) Chrystie Street from Houston Street to Canal Street;
(M) Bowery from Pell Street to Worth Street;
(N) Worth Street from Mott Street to St. James Place;
(O) Water Street from Dover Street to John Street;
(P) Water Street from Wall Street to Coenties Slip; or
(Q) The intersection of Water Street and Whitehall Street.
(iii) For the purposes of this paragraph, the commissioner shall determine the period of authorized construction for each business zone area specified in subparagraph (ii) of this paragraph.

§ 3. This act shall take effect immediately.