STATE OF NEW YORK

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6308

2021-2022 Regular Sessions

IN ASSEMBLY

March 12, 2021
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Introduced by M. of A. HUNTER -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to establishing a sales tax holiday for water-conserving and WaterSense products

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

1 Section 1. Subdivision (a) of section 1115 of the tax law is amended
2 by adding a new paragraph 46 to read as follows:
3 (46) water-conserving products and WaterSense products during the
4 three-day period each year commencing on the Saturday immediately
5 preceding the last Monday in May, known as Memorial day, and ending on
6 the last Monday of May. For the purposes of this paragraph:
7 (A) "water-conserving product" shall mean tangible personal property:
8 (i) used or planted on private residential property that is not used
9 for commercial or business use;
10 (ii) which when used or planted in an outdoor residential property,
11 may result in (a) water conservation or groundwater retention; (b) water
12 table recharge; or (c) a decrease in ambient air temperature that limits
13 water evaporation; and
14 (iii) water-conserving product shall include, but not be limited to:
15 a soaker or drip-irrigation hose; soil moisture-based control technolo-
16 gies; weather-based irrigation controllers; mulch, or similar soil
17 toppings or ground covers used for water conservation; a rain barrel or
18 an alternative rain and moisture collection system; or a permeable
19 ground cover surface, other than living grass, that allows water to
20 reach underground basins, aquifers, or water collection points.
21 (B) "WaterSense product" shall mean a product that has been designated
22 as a WaterSense certified product under the WaterSense program operated
23 by the United States environmental protection agency, or a similar
24 successor program.
25 § 2. This act shall take effect immediately.

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