

STATE OF NEW YORK

7046

2021-2022 Regular Sessions

IN ASSEMBLY

April 21, 2021

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

AN ACT to amend the tax law, in relation to exempting from sales and compensating use taxes any empty propane tank, pre-filled propane tank or propane dispensed into a propane tank purchased by a restaurant or food service establishment for use in outdoor dining during the novel coronavirus (COVID-19) state disaster emergency

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) Any empty propane tank, pre-filled propane tank or propane
4 dispensed into a propane tank purchased by any restaurant or food
5 service establishment for use in outdoor dining during the novel corona-
6 virus (COVID-19) state disaster emergency declared by the governor in
7 executive order number two hundred two on March seventh, two thousand
8 twenty.

9 § 2. Section 210-B of the tax law is amended by adding a new subdivi-
10 sion 55 to read as follows:

11 55. Sales tax paid on propane and propane tanks for use in outdoor
12 dining credit. (a) For the period beginning June fourth, two thousand
13 twenty and ending on the effective date of this subdivision, a taxpayer
14 who owns a restaurant or food service establishment shall be allowed a
15 credit for sales tax paid for any empty propane tank, pre-filled propane
16 tank or propane dispensed into a propane tank purchased by such taxpayer
17 for use in outdoor dining during the novel coronavirus (COVID-19) state
18 disaster emergency declared by the governor in executive order number
19 two hundred two on March seventh, two thousand twenty.

20 (b) If the amount of the credit allowed under this subdivision for any
21 taxable year shall exceed the taxpayer's tax for such year, the excess
22 shall be treated as an overpayment of tax to be credited or refunded in

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

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1 accordance with the provisions of section six hundred eighty-six of this
2 chapter, provided, however, that no interest shall be paid thereon.

3 § 3. Section 606 of the tax law is amended by adding a new subsection
4 (lll) to read as follows:

5 (lll) Sales tax paid on propane and propane tanks for use in outdoor
6 dining credit. (1) For the period beginning June fourth, two thousand
7 twenty and ending on the effective date of this subsection, a taxpayer
8 who owns a restaurant or food service establishment shall be allowed a
9 credit for sales tax paid for any empty propane tank, pre-filled propane
10 tank or propane dispensed into a propane tank purchased by such taxpayer
11 for use in outdoor dining during the novel coronavirus (COVID-19) state
12 disaster emergency declared by the governor in executive order number
13 two hundred two on March seventh, two thousand twenty.

14 (2) If the amount of the credit allowed under this subsection for any
15 taxable year shall exceed the taxpayer's tax for such year, the excess
16 shall be treated as an overpayment of tax to be credited or refunded in
17 accordance with the provisions of section six hundred eighty-six of this
18 article, provided, however, that no interest shall be paid thereon.

19 § 4. Subparagraph (B) of paragraph 1 of subsection (i) of section 606
20 of the tax law is amended by adding a new clause (xlvi) to read as
21 follows:

22 (xlvi) Sales tax paid on propane and propane tanks for use in
23 outdoor dining credit under subsection (lll)
24 Sales tax paid on propane and propane tanks for use in
25 outdoor dining credit under subdivision fifty-five
26 of section two hundred ten-B

27 § 5. This act shall take effect on the first day of a sales tax quar-
28 terly period, as described in subdivision (b) of section 1136 of the tax
29 law, next commencing at least thirty days after this act shall have
30 become a law and shall apply in accordance with the applicable transi-
31 tional provisions of sections 1106 and 1217 of the tax law; provided
32 that the commissioner of taxation and finance shall be authorized on and
33 after the date this act shall have become a law to take steps necessary
34 to implement the provisions of this act on its effective date.