

# STATE OF NEW YORK

535

2021-2022 Regular Sessions

## IN SENATE

(Prefiled)

January 6, 2021

Introduced by Sen. KAPLAN -- 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 the imposition of the sales tax for purposes of the storage of tangible personal property

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

1 Section 1. Paragraph 4 of subdivision (c) of section 1105 of the tax  
2 law, as amended by chapter 72 of the laws of 1971, is amended to read as  
3 follows:

4 (4) Storing all tangible personal property not held for sale in the  
5 regular course of business and the rental of safe deposit boxes or simi-  
6 lar space; provided, notwithstanding any other rule or regulation to the  
7 contrary, for purposes of the imposition of the sales tax under this  
8 paragraph, the tax shall only be assessed for the provision of a place  
9 for the storage of goods and/or tangible personal property provided that  
10 the physical location of the storage facility itself that is providing  
11 the safekeeping of goods and/or tangible personal property is actually  
12 located fully within the physical boundaries of the state of New York,  
13 without regard to the manner of payment, or where the services arose  
14 from, or length of time of the service, provided that the storage  
15 service provided is not storage in transit, shall serve as the basis for  
16 such imposition. Provider further, the imposition of sales tax for stor-  
17 age services shall not be applicable to any offsite services provided  
18 either prior to, or subsequent to, the onsite storage and safekeeping of  
19 goods.

20 § 2. This act shall take effect immediately and shall be deemed to  
21 have been in full force and effect on and after January 1, 2013.

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

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