STATE OF NEW YORK

860

2021-2022 Regular Sessions

IN ASSEMBLY

(Prefiled)

January 6, 2021

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

AN ACT to amend the tax law, in relation to granting a sales and compensating use tax exemption for the sale of live bees

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

Section 1. Subdivision (a) of section 1115 of the tax law is amended by adding a new paragraph 46 to read as follows:

(46) Sale of live bees; any species of live bees that are sold and not already subject to an exemption under subparagraph (A) of paragraph six of subdivision (a) of this section.

§ 2. This act shall take effect immediately and shall apply to sales made and uses occurring on or after such effective date.

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

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