STATE OF NEW YORK

1166

2021-2022 Regular Sessions

IN SENATE

January 7, 2021

Introduced by Sen. KAMINSKY -- 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 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:

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

(46) water-conserving products and WaterSense products during the three-day period each year commencing on the Saturday immediately preceding the last Monday in May, known as Memorial day, and ending on the last Monday of May. For the purposes of this paragraph:

(A) "water-conserving product" shall mean tangible personal property:

(i) used or planted on private residential property that is not used for commercial or business use;

(ii) which when used or planted in an outdoor residential property, may result in (a) water conservation or groundwater retention; (b) water table recharge; or (c) a decrease in ambient air temperature that limits water evaporation; and

(iii) water-conserving product shall include, but not be limited to: a soaker or drip-irrigation hose; soil moisture-based control technologies; weather-based irrigation controllers; mulch, or similar soil toppings or ground covers used for water conservation; a rain barrel or an alternative rain and moisture collection system; or a permeable ground cover surface, other than living grass, that allows water to reach underground basins, aquifers, or water collection points.

(B) "WaterSense product" shall mean a product that has been designated as a WaterSense certified product under the WaterSense program operated by the United States environmental protection agency, or a similar successor program.

§ 2. This act shall take effect immediately.

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

LBD01161-01-1