STATE OF NEW YORK

2262

2021-2022 Regular Sessions

IN SENATE

January 20, 2021

Introduced by Sen. GALLIVAN -- 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 exempting the sale of certain insecticides from state sales and use taxes

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

Section 1. Section 1115 of the tax law is amended by adding a new subdivision (z) to read as follows:

(z) (1) Receipts from the retail sale of, and consideration given or contracted to be given for, or for the use of insecticide in treatment of the species agrilus planipennis, commonly known as the emerald ash borer shall be exempt from tax under this article.

(2) For the purposes of this subdivision, "insecticide" shall mean any chemical compound governed by the federal insecticide, fungicide, and rodenticide act and registered with the United States environmental protection agency pursuant to section one hundred thirty-six a of title seven of the United States code, in which the active ingredient is emamectin benzoate, dinotefuran, imidacloprid, imidacloprid and clothianidin, or azadirachtin.

§ 2. This act shall take effect on the first of January next succeeding the date on which it shall have become a law.

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

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