

STATE OF NEW YORK

2566--A

2021-2022 Regular Sessions

IN SENATE

January 21, 2021

Introduced by Sens. JORDAN, BORRELLO, GALLIVAN, HELMING, ORTT, TEDISCO
-- read twice and ordered printed, and when printed to be committed to
the Committee on Budget and Revenue -- committee discharged, bill
amended, ordered reprinted as amended and recommitted to said commit-
tee

AN ACT to amend the tax law, in relation to enacting the "save our New
York state restaurants act" and creating a limited sales tax exemption
for the sale of food and drink at restaurants and taverns from state
sales and compensating use taxes

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

1 Section 1. This act shall be known and may be cited as the "save our
2 New York state restaurants act".

3 § 2. Subdivision (a) of section 1115 of the tax law is amended by
4 adding a new paragraph 46 to read as follows:

5 (46) for the thirty day period beginning on the first Sunday which
6 occurs thirty days after the effective date of this paragraph, the
7 receipts from every sale of food and drink of any nature or of food
8 alone, when sold in or by restaurants, taverns or other establishments
9 in this state; provided however that such exemption shall not include
10 food or drinks sold by fast food chains. For the purposes of this para-
11 graph, the term "fast food chains" refers to limited service restau-
12 rants, where customers order at the counter and pay in advance, which
13 are large chains with multiple locations nationally.

14 § 3. Subdivision (b) of section 1107 of the tax law is amended by
15 adding a new clause 12 to read as follows:

16 (12) Except as otherwise provided by law, the exemption on sales of
17 food and drink during the thirty day period provided in paragraph
18 forty-six of subdivision (a) of section eleven hundred fifteen of this
19 article, shall be applicable pursuant to a local law, ordinance or
20 resolution adopted by a city subject to the provisions of this section.

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

LBD00870-02-1

1 Such city is empowered to adopt or repeal such a local law, ordinance or
2 resolution. Such adoption or repeal shall also be deemed to amend any
3 local law, ordinance or resolution enacted by such a city imposing taxes
4 pursuant to the authority of subdivision (a) of section twelve hundred
5 ten of this chapter.

6 § 4. This act shall take effect immediately and shall apply to the
7 thirty day period which begins on the first Sunday after 30 days after
8 the date this act shall have become a law and shall apply in accordance
9 with the applicable transitional provisions of section 1106 of the tax
10 law. Effective immediately, the addition, amendment and/or repeal of any
11 rule or regulation necessary for the implementation of this act on its
12 effective date are authorized to be made and completed on or before such
13 effective date.