STATE OF NEW YORK

2930

2021-2022 Regular Sessions

IN SENATE

January 26, 2021

Introduced by Sen. PARKER -- 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 suspending imposition of the compensating use tax on heating fuels for certain senior citizens

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 (ll) to read as follows:

(ll) Receipts from the sale of heating fuels sold during the months of December, January, and February, which are sold for home use by persons sixty-five years old or older who do not qualify for the low income home energy assistance program established by section ninety-seven of the social services law, but whose income is not above five hundred dollars more than the qualifying income for such program, shall be exempt from the tax on retail sales imposed under section eleven hundred ten of this article.

§ 2. This act shall take effect immediately.

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

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