STATE OF NEW YORK

3399

2023-2024 Regular Sessions

IN ASSEMBLY

February 3, 2023

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

AN ACT to amend the tax law, in relation to exempting sales of bottled water from sales and use taxes

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

Section 1. Subparagraph (B) of paragraph 1 of subdivision (a) of section 1115 of the tax law, as amended by section 1 of part GG of chapter 59 of the laws of 2022, is amended to read as follows:

(B) Until May [~~thirty first~~] **thirty-first**, two thousand twenty-three, the food and drink excluded from the exemption provided by clauses (i), (ii) and (iii) of subparagraph (A) of this paragraph[~~, and bottled water,~~] shall be exempt under this subparagraph when sold for one dollar and fifty cents or less through any vending machine that accepts coin or currency only or when sold for two dollars or less through any vending machine that accepts any form of payment other than coin or currency, whether or not it also accepts coin or currency.

§ 2. Paragraph 2 of subdivision (a) of section 1115 of the tax law, as added by chapter 93 of the laws of 1965, is amended to read as follows:

(2) **(i)** Water, when delivered to the consumer through mains or pipes**, and (ii) bottled water**.

§ 3. This act shall take effect on the first day of a sales tax quarterly period, as described in subdivision (b) of section 1136 of the tax law, after the date this act shall have become a law and shall apply to sales made on or after such date.

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

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