

STATE OF NEW YORK

1420

2023-2024 Regular Sessions

IN SENATE

January 11, 2023

Introduced by Sen. COMRIE -- 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 energy star appliances from state sales and compensating use taxes and granting municipalities the option to provide such exemption; and providing for the repeal of such provisions upon expiration thereof

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

1 Section 1. Subdivision (a) of section 1115 of the tax law is amended
2 by adding a new paragraph 47 to read as follows:

3 (47) Retail sales of the following products, provided that the product
4 qualifies as an energy star product pursuant to the United States envi-
5 ronmental protection agency energy star program, shall be exempt from
6 the sales tax provisions of section eleven hundred five of this article:
7 clothes washer, dishwasher, refrigerator, room air conditioner, ceiling
8 fan, dehumidifier, freezer, air purifier, clothes dryer and ventilating
9 fan. The exemption provided for in this subdivision shall not apply to
10 the rental, leasing, repair or servicing of such energy star products.

11 § 2. Subparagraph (ii) of paragraph 1 of subdivision (a) of section
12 1210 of the tax law, as amended by section 5 of part J of chapter 59 of
13 the laws of 2021, is amended to read as follows:

14 (ii) Any local law, ordinance or resolution enacted by any city, coun-
15 ty or school district, imposing the taxes authorized by this subdivi-
16 sion, shall omit the residential solar energy systems equipment and
17 electricity exemption provided for in subdivision (ee), the commercial
18 solar energy systems equipment and electricity exemption provided for in
19 subdivision (ii), the commercial fuel cell electricity generating
20 systems equipment and electricity generated by such equipment exemption
21 provided for in subdivision (kk) and the clothing and footwear exemption
22 provided for in paragraph thirty of subdivision (a) of section eleven
23 hundred fifteen of this chapter, and the energy star product exemption

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

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1 provided for in paragraph forty-seven of subdivision (a) of section
2 eleven hundred fifteen of this chapter, unless such city, county or
3 school district elects otherwise as to such residential solar energy
4 systems equipment and electricity exemption, such commercial solar ener-
5 gy systems equipment and electricity exemption, commercial fuel cell
6 electricity generating systems equipment and electricity generated by
7 such equipment exemption ~~[or]~~, such clothing and footwear exemption or
8 such energy star product exemption.

9 § 3. Section 1210 of the tax law is amended by adding a new subdivi-
10 sion (p) to read as follows:

11 (p) Notwithstanding any other provision of state or local law, ordi-
12 nance or resolution to the contrary:

13 (1) Any city having a population of one million or more in which the
14 taxes imposed by section eleven hundred seven of this chapter are in
15 effect, acting through its local legislative body, is hereby authorized
16 and empowered to elect to provide the same exemptions from such taxes as
17 the energy star product exemption from state sales and compensating use
18 taxes described in paragraph forty-seven of subdivision (a) of section
19 eleven hundred fifteen of this chapter by enacting a resolution in the
20 form set forth in paragraph two of this subdivision; whereupon, upon
21 compliance with the provisions of subdivisions (d) and (e) of this
22 section, such enactment of such resolution shall be deemed to be an
23 amendment to such section eleven hundred seven and such section eleven
24 hundred seven shall be deemed to incorporate such exemptions as if they
25 had been duly enacted by the state legislature and approved by the
26 governor.

27 (2) Form of Resolution: Be it enacted by the (insert proper title of
28 local legislative body) as follows:

29 Section one. Receipts from sales of and consideration given or
30 contracted to be given for, or for the use of, property and services
31 exempt from state sales and compensating use taxes pursuant to paragraph
32 forty-seven of subdivision (a) of section 1115 of the tax law shall also
33 be exempt from sales and compensating use taxes imposed in this juris-
34 isdiction.

35 Section two. This resolution shall take effect September 1, (insert
36 the year, but not earlier than the year 2024) and shall apply to sales
37 made, services rendered and uses occurring on and after that date in
38 accordance with the applicable transitional provisions in sections 1106,
39 1216 and 1217 of the New York tax law.

40 § 4. This act shall take effect April 1, 2024, and shall expire and be
41 deemed repealed April 1, 2029.