STATE OF NEW YORK

3338

2023-2024 Regular Sessions

IN SENATE

January 30, 2023

Introduced by Sen. MAYER -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to enacting the "disaster preparedness and emergency planning act" relating to establishing a local sales and use tax exemption for emergency preparedness supplies

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

Section 1. Short title. This act shall be known and may be cited as the "disaster preparedness and emergency planning act".

§ 2. Section 1210 of the tax law is amended by adding a new subdivision (n) to read as follows:

(n) Notwithstanding any other provision of state or local law, ordinance or resolution to the contrary:

(1) (i) Any county or city imposing sales and compensating use taxes pursuant to the authority of this subpart, acting through its local legislative body is hereby authorized and empowered to elect to provide an exemption from tax on supplies for emergency preparedness by enacting a resolution in the form set forth in paragraph two of this subdivision.

(ii) Any city having a population of one million or more in which the taxes imposed by section eleven hundred seven of this chapter are in effect, and any county or city, acting through its local legislative body, is hereby authorized and empowered to elect to provide an exemption from tax on supplies for emergency preparedness by enacting a resolution in the form set forth in paragraph two of this subdivision.

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

Section one. Receipts from sales of and consideration given for supplies for emergency preparedness shall be exempt from sales and compensating use taxes imposed in this jurisdiction.

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

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Section two. This resolution shall take effect September 1, (insert the year, but not earlier than the year 2024) and shall apply to sales made in accordance with the applicable transitional provisions in sections 1106, 1216 and 1217 of the New York tax law.

§ 3. The division of homeland security and emergency services, in conjunction with the department of taxation and finance, shall establish, promote, and publish on their respective websites a list of items eligible for the sales and use tax exemption for emergency preparedness supplies, as set forth in subdivision (n) of section 1210 of the tax law. Such list shall be derived from, but not limited to, information published by Federal Emergency Management Agency (FEMA) and the American Red Cross relating to supplies necessary for the preparation of homes and businesses in the event of a natural or man-made emergency.

§ 4. The division of homeland security and emergency services shall create a 30-second public service announcement, a 60-second public service announcement and generic promotional materials regarding the tax exemption for emergency preparedness supplies. The division shall ensure that such public service announcements and promotional materials are available to municipalities as high-resolution files for download on the division's website for each language required by executive order under language access directives. No less than ninety days before the exemption from tax on supplies for emergency preparedness is to occur, the municipality electing to provide such exemption shall conduct a public awareness campaign to inform residents of such tax exemption.

§ 5. This act shall take effect immediately and shall apply to sales made and uses occurring for the time periods set forth in subdivision (n) of section 1210 of the tax law, as added by section two of this act, commencing in the year 2024 and thereafter; provided, however, the provisions required by section three of this act shall be completed by October 1, 2024.