

STATE OF NEW YORK

2686

2023-2024 Regular Sessions

IN ASSEMBLY

January 26, 2023

Introduced by M. of A. COLTON, RIVERA, MILLER -- Multi-Sponsored by --
M. of A. COOK, THIELE, ZEBROWSKI -- read once and referred to the
Committee on Ways and Means

AN ACT to amend the tax law, in relation to exempting from sales and
compensating use tax, receipts from the provision of transportation of
used tangible personal property for the purpose of recycling, reuse or
remanufacture

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

1 Section 1. Section 1115 of the tax law is amended by adding a new
2 subdivision (11) to read as follows:

3 (11) Receipts from the provision of the transportation of used tangi-
4 ble personal property for the purpose of recycling, reusing or remanu-
5 facturing such property.

6 § 2. This act shall take effect on the first day of the sales tax
7 quarterly period, as described in subdivision (b) of section 1136 of the
8 tax law, beginning not less than 90 days after the date this act shall
9 have become a law and shall apply to the provision of transportation on
10 or after such effective date.

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

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