

# STATE OF NEW YORK

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419

2023-2024 Regular Sessions

## IN SENATE

(Prefiled)

January 4, 2023

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Introduced by Sens. THOMAS, HELMING -- 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 authorizing municipalities  
to adopt a sales tax exemption for clothing and footwear after March  
first; and providing for the repeal of such provisions upon expiration  
thereof

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

1 Section 1. Subdivision (d) of section 1210 of the tax law, as amended  
2 by section 4 of part WW of chapter 60 of the laws of 2016, is amended to  
3 read as follows:  
4 (d) A local law, ordinance or resolution imposing any tax pursuant to  
5 this section, increasing or decreasing the rate of such tax, repealing  
6 or suspending such tax, exempting from such tax the energy sources and  
7 services described in paragraph three of subdivision (a) or of subdivi-  
8 sion (b) of this section or changing the rate of tax imposed on such  
9 energy sources and services or providing for the credit or refund  
10 described in clause six of subdivision (a) of section eleven hundred  
11 nineteen of this chapter, or electing or repealing the exemption for  
12 residential solar equipment and electricity in subdivision (ee) of  
13 section eleven hundred fifteen of this article, or the exemption for  
14 commercial solar equipment and electricity in subdivision (ii) of  
15 section eleven hundred fifteen of this article, or electing or repealing  
16 the exemption for commercial fuel cell electricity generating systems  
17 equipment and electricity generated by such equipment in subdivision  
18 (kk) of section eleven hundred fifteen of this article must go into  
19 effect only on one of the following dates: March first, June first,  
20 September first or December first; provided, that a local law, ordinance  
21 or resolution providing for the exemption described in paragraph thirty

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

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1 of subdivision (a) of section eleven hundred fifteen of this chapter  
2 [~~e~~] may go into effect no later than August first; and, provided  
3 further, that a local law, ordinance or resolution repealing [~~any such~~]  
4 the exemption described in paragraph thirty of subdivision (a) of  
5 section eleven hundred fifteen of this chapter or a local law, ordinance  
6 or resolution providing for a refund or credit described in subdivision  
7 (d) of section eleven hundred nineteen of this chapter or repealing such  
8 provision so provided must go into effect only on March first. No such  
9 local law, ordinance or resolution shall be effective unless a certified  
10 copy of such law, ordinance or resolution is mailed by registered or  
11 certified mail to the commissioner at the commissioner's office in Alba-  
12 ny at least ninety days prior to the date it is to become effective.  
13 However, the commissioner may waive and reduce such ninety-day minimum  
14 notice requirement to a mailing of such certified copy by registered or  
15 certified mail within a period of not less than thirty days prior to  
16 such effective date if the commissioner deems such action to be consist-  
17 ent with the commissioner's duties under section twelve hundred fifty of  
18 this article and the commissioner acts by resolution. Where the  
19 restriction provided for in section twelve hundred twenty-three of this  
20 article as to the effective date of a tax and the notice requirement  
21 provided for therein are applicable and have not been waived, the  
22 restriction and notice requirement in section twelve hundred twenty-  
23 three of this article shall also apply.

24 § 2. Severability. If any provision of this act or if any application  
25 thereof to any person or circumstance is held invalid, the remainder of  
26 this act and the application of the provision to other persons and  
27 circumstances shall not be affected thereby.

28 § 3. This act shall take effect immediately and shall expire and be  
29 deemed repealed on January 1, 2024.