

LOCAL LAW NO. "B" FOR 2006

A LOCAL LAW OF THE COUNTY OF ALBANY, PROVIDING EXEMPTIONS FROM SALES AND COMPENSATING USE TAXES FOR RECEIPTS FROM SALES OF, AND CONSIDERATION GIVEN OR CONTRACTED TO BE GIVEN FOR, OR FOR THE USE OF, RESIDENTIAL SOLAR ENERGY SYSTEMS EQUIPMENT AND SERVICES EXEMPT FROM STATE SALES AND COMPENSATING USE TAXES PURSUANT TO SUBDIVISION (EE) OF SECTION 1115 OF THE NEW YORK TAX LAW, PURSUANT TO THE AUTHORITY OF ARTICLE 29 OF THE TAX LAW OF THE STATE OF NEW YORK

Introduced: 2/13/06

By Messrs. Gordon, Aidala, Aylward, Beston, Clay, Collins, Commisso, Ms. Connolly, Messrs. Cunningham, Dawson, Domalewicz, Ethier, Feeney, Frederick, Houghtaling, Infante, Joyce, Ms. Maffia-Tobler, Messrs. Mayo, McCoy, Ms. McKnight, Messrs. Messercola, Monjeau, Morse, Nichols, Reilly, Riddick, Shafer, Steck, Ward, Mss. Wiley, Willingham and Mr. Clouse:

Be it enacted by the Legislature of the County of Albany, as follows:

SECTION 1. Section six of Local Law No. 3 for 1967, as amended, is amended by adding a new subdivision (j) to read as follows:

(j). Receipts from sales of and consideration given or contracted to be given for, or for the use of, property and services exempt from state sales and compensating use taxes pursuant to subdivision (ee) of section 1115 of the New York Tax Law shall also be exempt from sales and compensating use taxes imposed in this jurisdiction.

SECTION 2. This local law shall take effect June 1, 2006, and shall apply to sales made, services rendered and uses occurring on and after that date in accordance with the applicable transitional provisions in sections 1106, 1216 and 1217 of the New York Tax Law.

Referred to Audit and Finance Committee. 2/13/06