The New York City Council

City Hall
New York, NY 10007

Legislation Details (With Text)

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Title: Resolution calling upon the State Legislature and Governor to amend the State Tax Law to exempt meals of up to ten dollars purchased in restaurants and other eateries from the sales tax.

Sponsors: Guillermo Linares, Pedro G. Espada, Kathryn E. Freed, Helen M. Marshall, Angel Rodriguez, Juanita E. Watkins, Una Clarke, Kenneth K. Fisher, Wendell Foster, Walter L. McCaffrey, Stanley E. Michels, Madeline T. Provenzano, Jose Rivera

Indexes:

Attachments:

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3/20/2000	*	City Council	Introduced by Council	
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Res. No. 1239

..Title
Resolution calling upon the State Legislature and Governor to amend the State Tax Law to exempt meals of up to ten dollars purchased in restaurants and other eateries from the sales tax.

By Council Members Linares, Espada, Freed, Marshall, Rodriguez and Watkins; also Council Members Clarke, Fisher, Foster, McCaffrey, Michels, Provenzano and Rivera

Whereas, Currently, article twenty-eight of the State Tax Law imposes a sales tax on the receipts from the sale of food and drink sold in or by restaurants, taverns, and other eateries, which applies to all food and beverages sold for on-premises consumption as well as most prepared and ready-to-eat food sold for off-premises consumption; and
Whereas, Article twenty-nine authorizes the City of New York to impose a local sales tax which also must contain such a tax on meals, bringing the total sales tax on such food purchases to 8 1/4%; and
Whereas, In many parts of the City, even a sandwich or hero purchased in a deli or pizzeria can cost seven to eight dollars, bringing the cost of a very modest lunch consisting of a sandwich and a beverage to over nine dollars; and
Whereas, After adding the state and local portions of the sales tax to such a meal, a simple lunch can cost over ten dollars; and
Whereas, There are many low paid workers in the City who cannot afford these prices, and many middle income people for whom these prices are also burdensome; and
Whereas, Like articles of clothing and footwear of under $110 which have been recently exempted from sales tax, modestly priced meals should also be treated as "essential" purchases and exempted from the sales tax; now, therefore, be it
Resolved, That the Council of the City of New York calls upon the State Legislature and Governor to amend the State Tax Law to exempt meals of up to ten dollars purchased in restaurants and other eateries from the sales tax.

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