



Legislation Text

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**File #:** Res 1121-2005, **Version:** \*

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Res. No. 1121

Resolution of the Council of the City of New York, 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.

By Council Members Koppell, The Speaker (Council Member Miller) and Council Members Gennaro, Gentile, Gerson, Liu, Perkins, Rivera, Sanders Jr., Seabrook, Stewart and Weprin

Be it enacted by the Council as follows:

SECTION ONE. 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 TWO. This resolution shall take effect December 1, 2005, 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.

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8/15/05