



## Legislation Text

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**File #:** Res 0937-2003, **Version:** \*

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Res. No. 937

Resolution of the Council of the City of New York, in relation to electing temporary exemptions and also a permanent exemption from local sales and compensating use taxes imposed by section 1107 of the New York Tax Law for receipts from retail sales of, and consideration given or contracted to be given for, certain clothing and footwear.

By the Speaker (Council Member Miller) and Council Members Weprin, Brewer, Comrie, Felder, Fidler, Gennaro, McMahon, Nelson, Quinn, Recchia and Sears

Be it enacted by the Council as follows:

SECTION 1. Receipts from sales of and consideration given or contracted to be given for purchases of clothing and footwear exempt from state sales and compensating use taxes pursuant to paragraph (30) of subdivision (a) of section 1115 of the New York Tax Law during the periods commencing August 26, 2003, and ending September 1, 2003, and commencing January 26, 2004, and ending February 1, 2004, shall also be exempt during such periods from local sales and compensating use taxes imposed in this city by section 1107 of the New York Tax Law.

SECTION 2. Receipts from sales of and consideration given or contracted to be given for purchases of clothing and footwear exempt from state sales and compensating use taxes pursuant to paragraph (30) of subdivision (a) of section 1115 of the New York Tax Law shall also be exempt from local sales and compensating use taxes imposed in this city by section 1107 of the New York Tax Law.

SECTION 3. This resolution shall take effect June 1, 2003, provided that section one of this resolution shall apply during the applicable exemption periods in accordance with the applicable transitional provisions of Articles 28 and 29 of the New York Tax Law and that section one of this resolution shall expire May 31, 2004, and be deemed repealed; and provided, further, however, that section two of this resolution shall take effect June 1, 2004, and shall apply on and after that date in accordance with the applicable transitional provisions of Articles 28 and 29 of the New York Tax Law.