

S T A T E O F N E W Y O R K

2982

2013-2014 Regular Sessions

I N A S S E M B L Y

January 22, 2013

Introduced by M. of A. ORTIZ, BOYLAND, CASTRO, ROBERTS, HEASTIE -

Multi-Sponsored by -- M. of A. CRESPO, STEVENSON -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to imposing an additional tax on certain items; and to amend the state finance law, in relation to creating the childhood obesity prevention program fund

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1 Section 1. The tax law is amended by adding a new section 1105-d to
2 read as follows:

3 S 1105-D. ADDITIONAL TAX ON CERTAIN FOOD AND DRINK ITEMS, COMPUTER
4 GAMES, MOVIES, AND COMPACT DISCS. (A) NOTWITHSTANDING ANY OTHER
5 PROVISION OF THIS ARTICLE TO THE CONTRARY, AN ADDITIONAL TAX OF
6 ONE-QUARTER OF ONE PERCENT SHALL BE PAID UPON THE FOLLOWING:

7 (1) THE RECEIPTS FROM EVERY SALE OF FOOD AND DRINK THAT IS SUBJECT TO
8 THE TAX IMPOSED BY SECTION ELEVEN HUNDRED FIVE OF THIS ARTICLE, EXCEPT
9 FOR BOTTLED WATER;

10 (2) THE RECEIPTS FROM EVERY SALE OR RENTAL OF VIDEO AND COMPUTER GAMES
11 ON GAME CARTRIDGES, COMPACT DISCS, DIGITAL VERSATILE DISCS, OR SIMILAR
12 MEDIA, AND VIDEO GAME COMPONENTS OR ACCESSORIES, INCLUDING VIDEO GAME
13 CONTROLLERS OR DEVICES USED TO PLAY VIDEO GAMES; AND

14 (3) THE RECEIPTS FROM EVERY SALE OR RENTAL OF ANALOG OR DIGITAL
15 RECORDINGS OF FILMS ON A VIDEO TAPE, COMPACT DISC, DIGITAL VERSATILE
16 DISC, OR OTHER SIMILAR MEDIA.

17 (B) NOTWITHSTANDING ANY OTHER PROVISION OF THIS ARTICLE TO THE CONTRA-
18 RY, A TAX OF ONE PERCENT SHALL BE PAID UPON THE FOLLOWING:

19 (1) THE RECEIPTS FROM EVERY SALE OF FOOD AND DRINK, NOT SUBJECT TO THE
20 TAX IMPOSED BY SECTION ELEVEN HUNDRED FIVE OF THIS ARTICLE, THAT ARE
21 INCLUDED IN THE FOOD CATEGORIES LISTED AS SWEETS OR SNACKS ACCORDING TO
22 THE UNITED STATES DEPARTMENT OF AGRICULTURE'S NATIONAL NUTRIENT DATABASE
23 FOR STANDARD REFERENCE; AND

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

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1 (2) THE RECEIPTS FROM EVERY SALE OF ADMISSION TO MOTION PICTURE THEA-

2 TERS.

3 S 2. Paragraph (b) of subdivision 9 of section 208 of the tax law is
4 amended by adding a new subparagraph 21 to read as follows:

5 (21) FOR TAXABLE YEARS BEGINNING AFTER DECEMBER THIRTY-FIRST, TWO
6 THOUSAND THIRTEEN, EXPENDITURES FOR TELEVISION ADVERTISING FOR FOOD
7 PRODUCTS, VIDEO GAMES AND RELATED EQUIPMENT, COMPUTER GAMES, AND MOTION
8 PICTURE FILMS AND ANY VIDEO, DIGITAL VERSATILE DISC, OR SIMILAR MEDIA
9 RECORDINGS OF SUCH FILMS, BROADCAST IN NEW YORK STATE DURING, IMMEDIATE-
10 LY BEFORE, OR IMMEDIATELY AFTER TELEVISION SHOWS THAT HAVE AN AUDIENCE,
11 AS MEASURED BY RECOGNIZED INDUSTRY STANDARDS, CONSISTING PREDOMINANTLY
12 OF CHILDREN UNDER THE AGE OF EIGHTEEN.

13 S 3. The state finance law is amended by adding a new section 97-j to
14 read as follows:

15 S 97-J. CHILDHOOD OBESITY PREVENTION PROGRAM FUND. 1. THERE IS HEREBY
16 ESTABLISHED IN THE JOINT CUSTODY OF THE STATE COMPTROLLER AND THE
17 COMMISSIONER OF HEALTH A SPECIAL FUND TO BE KNOWN AS THE "CHILDHOOD
18 OBESITY PREVENTION PROGRAM FUND".

19 2. SUCH FUND SHALL CONSIST OF ALL REVENUES COLLECTED OR RECEIVED BY
20 THE COMMISSIONER OF TAXATION AND FINANCE PURSUANT TO SECTION ELEVEN
21 HUNDRED FIVE-D AND SUBPARAGRAPH TWENTY-ONE OF PARAGRAPH (B) OF SUBDIVI-
22 SION NINE OF SECTION TWO HUNDRED EIGHT OF THE TAX LAW, AND ALL OTHER
23 MONEYS CREDITED OR TRANSFERRED THERETO FROM ANY OTHER FUND OR SOURCE
24 PURSUANT TO LAW.

25 3. THE MONEYS IN SUCH FUND SHALL BE MADE AVAILABLE TO THE COMMISSIONER
26 OF HEALTH FOR THE PURPOSES OF THE CHILDHOOD OBESITY PREVENTION PROGRAM
27 PURSUANT TO TITLE EIGHT OF ARTICLE TWENTY-FIVE OF THE PUBLIC HEALTH LAW.
28 MONEYS OF SUCH FUND SHALL BE PAID OUT OF THE FUND ON THE AUDIT AND
29 WARRANT OF THE COMPTROLLER PURSUANT TO LAW.

30 S 4. This act shall take effect immediately.