Amendments to Senate S.1509; Assembly A.2009
(REVENUE Article VII Bill)

Part G, relating to requiring marketplace providers to collect sales tax is amended to:

- Change the effective date of the imposition of sales tax from sales made on or after September 1, 2019 to sales made on or after June 1, 2019.

Part J, Subpart D, relating to providing certain notification electronically, is amended to:

- Make a technical correction to clarify such notifications by e-mail.

Part P, relating to extending higher personal income tax rates for five years, is amended to:

- Make a technical correction to the tax bracket language.

Part T, relating to repealing license fees on certain co-ops, is amended to:

- Make a technical correction to exclude certain co-ops from Section 186-a of the Tax Law.

Part AA, relating to tax exemptions for energy systems, is amended to:

- Make a technical correction to include linear generator equipment.

- Make a technical correction so that Real Property Tax Law § 487 references Real Property Tax Law § 490.

Part UU, relating to taxing vapor products, is amended to:

- Make a technical correction to clarify the imposition of the vapor products excise tax.

- Make other minor technical corrections to the vapor products excise tax provisions language.

Part VV, relating to Cannabis Regulation and Taxation Act, is amended to:

- Make various technical corrections.

Part XX, relating to an excise tax on opioids, is added to:

- Create and impose an excise tax on the sale of opioids in New York State, while making various technical and conforming changes in Tax Law.