

FY 2020 Executive Budget Amendments

**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.