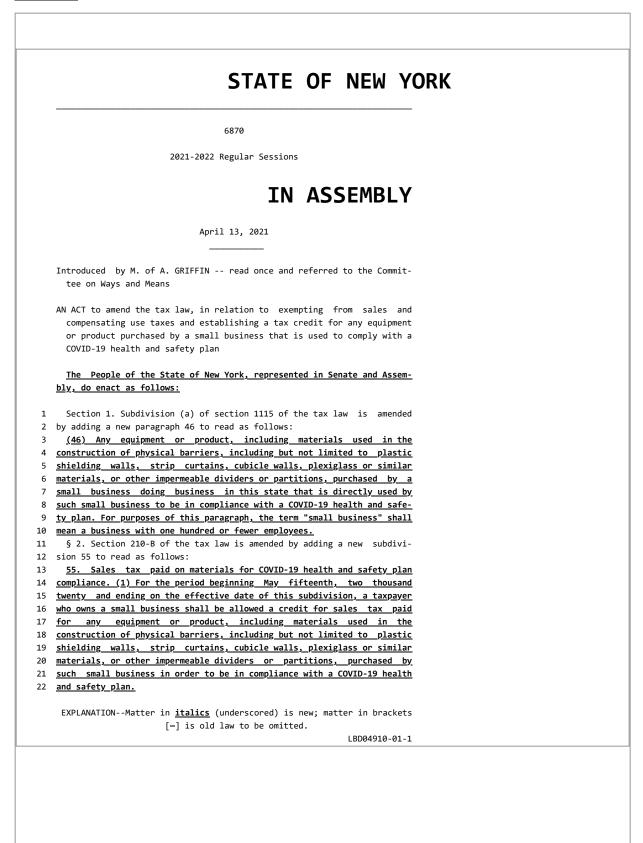
## A06870 Text:



	A. 6870 2
1	(2) If the amount of the credit allowed under this subdivision for any
2	taxable year shall exceed the small business's tax for such year, the
3	excess shall be treated as an overpayment of tax to be credited or
4	refunded in accordance with the provisions of section six hundred eight-
5	y-six of this chapter, provided, however, that no interest shall be paid
6	thereon.
7	(3) For purposes of this subdivision, the term "small business" shall
8	mean a business with one hundred or fewer employees.
9	$\S$ 3. Section 606 of the tax law is amended by adding a new subsection
10	(kkk) to read as follows:
11	(kkk) Sales tax paid on materials for COVID-19 health and safety plan
12	<pre>compliance. (1) For the period beginning May fifteenth, two thousand</pre>
13	twenty and ending on the effective date of this subsection, a taxpayer
14	who owns a small business shall be allowed a credit for sales tax paid
15	for any equipment or product, including materials used in the
16	construction of physical barriers, including but not limited to plastic
17	shielding walls, strip curtains, cubicle walls, plexiglass or similar
18	materials, or other impermeable dividers or partitions, purchased by
19	such small business in order to be in compliance with a COVID-19 health
20	and safety_plan.
21	(2) If the amount of the credit allowed under this subsection for any
22	taxable year shall exceed the taxpayer's tax for such year, the excess
23	shall be treated as an overpayment of tax to be credited or refunded in
24	accordance with the provisions of section six hundred eighty-six of this
25	article, provided, however, that no interest shall be paid thereon.
26	(3) For purposes of this subsection, the term "small business" shall
27	mean a business with one hundred or fewer employees.
28	§ 4. Subparagraph (B) of paragraph 1 of subsection (i) of section 606
29	of the tax law is amended by adding a new clause (xlvi) to read as
30	follows:
31	(xlvi) Sales tax paid on materials Sales tax paid on
32	for COVID-19 health and safety materials for
33	plan compliance under COVID-19 health
34	subsection (kkk) and safety_plan
35	<u>compliance under</u>
36	subdivision fifty-five
37	of section two
38	hundred ten-B
39	§ 5. This act shall take effect on the first day of the sales tax
40	quarterly period commencing after this act shall have become a law, and
41	shall apply to sales made and uses occurring on and after such date in
42	accordance with applicable transitional provisions of sections 1106 and
43	1217 of the tax law; provided that the commissioner of taxation and
44	finance shall be authorized on and after the date this act shall have
45	become a law to take steps necessary to implement the provisions of this
46	act on its effective date.