

Local Law _____

Establishment of a \$.05 Paper Carryout Bag Reduction Fee in Chemung County

Section 1. This Local Law establishes a paper carryout bag reduction fee within the County of Chemung.

Section 2. A new Article XXX is added to Chapter XXX of the Chemung County Code which shall read as follows:

Definitions.

As used in this article, the following terms shall have the meanings indicated:

- a. "Exempt bag" means a bag: (a) used solely to contain or wrap uncooked meat, fish, or poultry; (b) bags used by a customer solely to package bulk items such as fruits, vegetables, grains, or candy; (c) bags used solely to contain food sliced or prepared to order; (d) bags used solely to contain a newspaper for delivery to a subscriber; (e) bags sold in bulk to a consumer at the point of sale; (f) trash bags; (g) food storage bags; (h) garment bags; (i) bags prepackaged for sale to a customer; (j) plastic carryout bags provided by a restaurant, tavern or similar food service establishment, as defined in the state sanitary code, to carryout or deliver food; or (k) bags provided by a pharmacy to carry prescription drugs.
- b. "Paper carryout bag" means a paper bag, other than an exempt bag, that is provided to a customer by a person required to collect tax to be used by the customer to carry tangible personal property, regardless of whether such person required to collect tax sells any tangible personal property or service to the customer, and regardless of whether any tangible personal property or service sold is exempt from tax under article twenty-eight of the tax law.
- c. "Person required to collect tax" means any vendor of tangible personal property subject to the tax imposed by subdivision (a) of section eleven hundred five of the tax law.

Imposition of fee.

- a. In the County of Chemung there shall be a paper carryout bag reduction fee as authorized by Section 27-2805 of NYS Environmental Conservation Law.
- b. Such fee shall take effect on March 1, 2020.
- c. Beginning on March 1, 2020, such fee shall be imposed at a rate of five cents on each paper carryout bag provided by a person required to collect to a customer.

Documentation.

Beginning on March 1, 2020, the paper carryout bag reduction fee must be reflected and made payable on the sales slip, invoice, receipt or other statement of the price rendered to the customer. Any sales slip, invoice, receipt or other statement of price furnished by a person required to collect tax to a customer shall separately state the paper carryout bag reduction fee and shall state the number of bags provided to the customer.

Exclusions.

The paper carryout bag reduction fee imposed by this law shall not apply to any customer using the supplemental nutritional assistance program, special supplemental nutrition program for women, infants and children, or any successor programs used as full or partial payment for the items purchased.

Reporting and Payment.

The paper carryout bag reduction fee must be reported and paid to the New York State Commissioner of Taxation and Finance on a quarterly basis on or before the twentieth day of the month following each quarterly period ending on the last day of February, May, August and November, respectively. The payments must be accompanied by a return in the form and containing the information the Commissioner of Taxation and Finance may prescribe.

Section 3. A certified copy of this local law shall be mailed by registered or certified mail to the New York State Commissioner of Taxation and Finance in accordance with the provisions of subdivisions (d) and (e) of section twelve hundred ten of the tax law.

Section 4. This local law shall be filed with the Secretary of State and become effective March 1, 2020.