



New York Farm Bureau

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MEMORANDUM OF SUPPORT

Senate Bill 540-B (Senator Kaplan) Assembly Bill 6870-B (Assemblywoman Griffin)

AN ACT TO AMEND THE TAX LAW, IN RELATION TO ESTABLISHING A TAX CREDIT FOR ANY EQUIPMENT OR PRODUCT PURCHASED BY A SMALL BUSINESS THAT IS USED TO COMPLY WITH A COVID-19 HEALTH AND SAFETY PLAN

Date: 5/18/2021

New York Farm Bureau, the state's largest agricultural advocacy organization, would like to express its support for this legislation. This legislation establishes a tax credit for small businesses for sales tax paid for any equipment purchased between May 15th, 2020 and the end of the COVID-19 state of emergency, to comply with a COVID-19 health and safety plan. This includes materials used for construction of physical barriers, such as, plastic shielding walls, strip curtains, cubicle walls, plexiglass, or other similar materials.

In order to have their businesses open to the public many businesses went out and bought materials to help create social distancing in their restaurants, breweries, wineries, and farm stores among others. Materials are often not cheap and some of these businesses were closed prior for months and suffered huge revenue losses. This legislation would benefit small business owners who bought materials to keep their business open and keep the people visiting safe and social distanced.

For these reasons, New York Farm Bureau respectfully requests your support of this legislation.