

# STATE OF NEW YORK

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2379

2021-2022 Regular Sessions

## IN ASSEMBLY

January 19, 2021

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Introduced by M. of A. EICHENSTEIN, WILLIAMS, SOLAGES -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to establishing an exemption from sales and compensating use taxes for diapers for infants, toddlers and children

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Subdivision (a) of section 1115 of the tax law is amended  
2 by adding a new paragraph 3-b to read as follows:

3 (3-b) Diapers designed, manufactured, processed, fabricated or pack-  
4 aged for use by infants, toddlers and children.

5 § 2. This act shall take effect on the first day of a sales tax quar-  
6 terly period, as described in subdivision (b) of section 1136 of the tax  
7 law, next commencing at least thirty days after this act shall have  
8 become law and shall apply in accordance with the applicable transi-  
9 tional provisions of sections 1106 and 1217 of the tax law. Effective  
10 immediately the addition, amendment and/or repeal of any rule or regu-  
11 lation necessary for the implementation of this act on its effective  
12 date are authorized to be made and completed on or before such date.

EXPLANATION--Matter in italics (underscored) is new; matter in brackets  
[-] is old law to be omitted.

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