

# STATE OF NEW YORK

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4740

2021-2022 Regular Sessions

## IN ASSEMBLY

February 8, 2021

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Introduced by M. of A. MANKTELOW -- read once and referred to the  
Committee on Ways and Means

AN ACT to amend the tax law, in relation to exempting the sale of farrier  
supplies and services from the sales and use taxes

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

1 Section 1. Section 1115 of the tax law is amended by adding a new  
2 subdivision (11) to read as follows:

3 (11) Services rendered by farrier, defined as a professional equine  
4 hoofcare expert and shoer of horses, in the shoeing of a horse, includ-  
5 ing but not limited to, any reasonable charge imposed by a farrier for  
6 travel to and from a farm or for rendering such services at a remote  
7 location on a farm, shall be exempt from taxes under this article.

8 § 2. This act shall take effect on the first of April next succeeding  
9 the date on which it shall have become a law and shall apply to sales  
10 made and uses occurring on or after such effective date.

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

LBD08473-01-1