

STATE OF NEW YORK

8528

2021-2022 Regular Sessions

IN ASSEMBLY

December 13, 2021

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

AN ACT to amend the tax law, in relation to exempting diapers from all sales and use taxes

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

Section 1. Subdivision (a) of section 1115 of the tax law is amended by adding a new paragraph 30-a to read as follows:

(30-a) Diapers intended for human use including, but not limited to: disposable, reusable, adult, and children's diapers.

§ 2. Subdivision (b) of section 1107 of the tax law is amended by adding a new clause 12 to read as follows:

(12) The tax imposed by subdivision (a) of this section shall not be imposed on diapers intended for human use including, but not limited to: disposable, reusable, adult, and children's diapers.

§ 3. Section 1210 of the tax law is amended by adding a new subdivision (p) to read as follows:

(p) Notwithstanding any other provision of state or local law, ordinance or resolution to the contrary, no municipality shall impose taxes pursuant to the authority of this section on diapers intended for human use including, but not limited to: disposable, reusable, adult, and children's diapers.

§ 4. The commissioner of taxation and finance is hereby authorized to implement the provisions of this act with respect to the elimination of the imposition of sales tax, additional taxes, and supplemental taxes on diapers intended for human use including, but not limited to: disposable, reusable, adult, and children's diapers and all other taxes so addressed by this act.

§ 5. This act shall take effect on the first day of the sales tax quarterly period, as described in subdivision (b) of section 1136 of the tax law, next commencing at least 90 days after this act shall have become a law and shall apply in accordance with the applicable transitional provisions of sections 1106 and 1217 of the tax law.

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

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