

STATE OF NEW YORK

6136

2021-2022 Regular Sessions

IN SENATE

April 12, 2021

Introduced by Sen. BOYLE -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

AN ACT to amend the tax law, in relation to granting a sales and compensating use tax exemption for toilet paper and toilet tissue sold for household use, and incontinence products

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 two new paragraphs 46 and 47 to read as follows:
- 3 (46) Toilet paper and toilet tissue for household use.
- 4 (47) Incontinence products.
- 5 § 2. This act shall take effect on the first of January next succeeding
- 6 the date on which it shall have become a law.

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

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