

STATE OF NEW YORK

8456 --A

IN SENATE

March 2, 2022

Introduced by Sen. RAMOS -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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-c to read as follows:
- 3 (3-c) 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 a law and shall apply to sales made on or after such date.

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

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