STATE OF NEW YORK

2444

2025-2026 Regular Sessions

IN ASSEMBLY

January 17, 2025

Introduced by M. of A. WOERNER, SEAWRIGHT, ANGELINO, JONES, BICHOTTE HERMELYN, RAGA -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to exempting from the payment of sales tax the purchase of oral hygiene products

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 3-c to read as follows:

(3-c) Oral hygiene products, including toothbrushes, toothpaste, tooth powders, mouthwash, dental floss, or other similar products.

§ 2. This act shall take effect immediately and shall apply to taxable years beginning on or after the first of January next succeeding 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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