

STATE OF NEW YORK

2444--A

2025-2026 Regular Sessions

IN ASSEMBLY

January 17, 2025

Introduced by M. of A. WOERNER, SEAWRIGHT, ANGELINO, JONES, BICHOTTE HERMELYN, RAGA, McDONALD, KAY, SHIMSKY, SAYEGH, GRIFFIN, DeSTEFANO, HAWLEY, CHANG, PALMESANO, ROSENTHAL, ZACCARO, LEMONDES, SIMPSON, LUNSFORD, ROMERO, DAIS, HYNDMAN, YEGER, KASSAY, DAVILA, O'PHARROW -- read once and referred to the Committee on Ways and Means -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to exempting from the payment of sales tax the purchase of certain oral hygiene 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 a new paragraph 3-c to read as follows:

3 (3-c) Certain oral hygiene products, specifically, toothbrushes,
4 toothpaste, and dental floss.

5 § 2. This act shall take effect on the first day of the sales tax
6 quarterly period, as described in subdivision (b) of section 1136 of the
7 tax law, next commencing at least 90 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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