

STATE OF NEW YORK

4480

2025-2026 Regular Sessions

IN ASSEMBLY

February 4, 2025

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

AN ACT to amend the tax law, in relation to establishing a sales tax holiday for various products for the period commencing on Black Friday and ending after Christmas day

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 47 to read as follows:

3 (47) Products purchased for less than five hundred dollars commencing
4 on the fourth Friday in November and ending on the twenty-sixth day in
5 December. For the purposes of this paragraph the term "products" shall
6 include but not be limited to:

7 (A) clothing, footwear, jewelry, handbags, book bags, backpacks,
8 luggage, wallets, watches;

9 (B) sporting goods, camping equipment;

10 (C) tools used for home improvement, automotive maintenance and
11 repair;

12 (D) books, journals, paper, writing instruments, art supplies, greet-
13 ing cards, post cards, paintings, drawings, photographs, sculptures,
14 pottery, textiles;

15 (E) plants, floral arrangements;

16 (F) cosmetics, personal grooming items;

17 (G) musical instruments, cookware, small home appliances for residen-
18 tial use;

19 (H) bedding, towels, bath accessories;

20 (I) furniture; and

21 (J) toys, games, video games, video game consoles, any associated
22 accessories for video game consoles, home electronics, computers,
23 phones, tablets, stereo equipment.

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

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

3 (12) Except as otherwise provided by law, the exemption provided in
4 paragraph forty-seven of subdivision (a) of section eleven hundred
5 fifteen of this article relating to products purchased for less than
6 five hundred dollars shall be applicable pursuant to a local law, ordi-
7 nance or resolution adopted by a city subject to the provisions of this
8 section. Such city is empowered to adopt or repeal such a local law,
9 ordinance or resolution. Such adoption or repeal shall also be deemed to
10 amend any local law, ordinance or resolution enacted by such a city
11 imposing taxes pursuant to the authority of subdivision (a) of section
12 twelve hundred ten of this chapter.

13 § 3. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as
14 amended by section 5 of part J of chapter 59 of the laws of 2021, is
15 amended to read as follows:

16 (1) Either, all of the taxes described in article twenty-eight of this
17 chapter, at the same uniform rate, as to which taxes all provisions of
18 the local laws, ordinances or resolutions imposing such taxes shall be
19 identical, except as to rate and except as otherwise provided, with the
20 corresponding provisions in such article twenty-eight, including the
21 definition and exemption provisions of such article, so far as the
22 provisions of such article twenty-eight can be made applicable to the
23 taxes imposed by such city or county and with such limitations and
24 special provisions as are set forth in this article. The taxes author-
25 ized under this subdivision may not be imposed by a city or county
26 unless the local law, ordinance or resolution imposes such taxes so as
27 to include all portions and all types of receipts, charges or rents,
28 subject to state tax under sections eleven hundred five and eleven
29 hundred ten of this chapter, except as otherwise provided. Notwith-
30 standing the foregoing, a tax imposed by a city or county authorized
31 under this subdivision shall not include the tax imposed on charges for
32 admission to race tracks and simulcast facilities under subdivision (f)
33 of section eleven hundred five of this chapter. (i) Any local law, ordi-
34 nance or resolution enacted by any city of less than one million or by
35 any county or school district, imposing the taxes authorized by this
36 subdivision, shall, notwithstanding any provision of law to the contra-
37 ry, exclude from the operation of such local taxes all sales of tangible
38 personal property for use or consumption directly and predominantly in
39 the production of tangible personal property, gas, electricity, refriger-
40 eration or steam, for sale, by manufacturing, processing, generating,
41 assembly, refining, mining or extracting; and all sales of tangible
42 personal property for use or consumption predominantly either in the
43 production of tangible personal property, for sale, by farming or in a
44 commercial horse boarding operation, or in both; and all sales of fuel
45 sold for use in commercial aircraft and general aviation aircraft; and,
46 unless such city, county or school district elects otherwise, shall omit
47 the provision for credit or refund contained in clause six of subdivi-
48 sion (a) or subdivision (d) of section eleven hundred nineteen of this
49 chapter. (ii) Any local law, ordinance or resolution enacted by any
50 city, county or school district, imposing the taxes authorized by this
51 subdivision, shall omit the residential solar energy systems equipment
52 and electricity exemption provided for in subdivision (ee), the commer-
53 cial solar energy systems equipment and electricity exemption provided
54 for in subdivision (ii), the commercial fuel cell electricity generating
55 systems equipment and electricity generated by such equipment exemption
56 provided for in subdivision (kk) and the clothing and footwear exemption

1 provided for in paragraph thirty of subdivision (a) of section eleven
2 hundred fifteen of this chapter, unless such city, county or school
3 district elects otherwise as to such residential solar energy systems
4 equipment and electricity exemption, such commercial solar energy
5 systems equipment and electricity exemption, commercial fuel cell elec-
6 tricity generating systems equipment and electricity generated by such
7 equipment exemption or such clothing and footwear exemption. Any local
8 law, ordinance or resolution enacted by any city, county or school
9 district, imposing the taxes authorized by this subdivision, shall omit
10 the products purchased for less than five hundred dollars exemption
11 provided for in paragraph forty-seven of subdivision (a) of section
12 eleven hundred fifteen of this chapter, unless such city, county or
13 school district elects otherwise; provided that if such a city having a
14 population of one million or more enacts the resolution described in
15 subdivision (q) of this section or repeals such resolution, such resol-
16 ution or repeal shall also be deemed to amend any local law, ordinance
17 or resolution enacted by such a city imposing such taxes pursuant to the
18 authority of this subdivision, whether or not such taxes are suspended
19 at the time such city enacts its resolution pursuant to subdivision (q)
20 of this section or at the time of any such repeal; provided, further,
21 that any such local law, ordinance or resolution and section eleven
22 hundred seven of this chapter, as deemed to be amended in the event a
23 city of one million or more enacts a resolution pursuant to the authori-
24 ty of subdivision (q) of this section, shall be further amended, as
25 provided in section twelve hundred eighteen of this subpart, so that the
26 products purchased for less than five hundred dollars exemption in any
27 such local law, ordinance or resolution or in such section eleven
28 hundred seven of this chapter is the same as the products purchased for
29 less than five hundred dollars exemption in paragraph forty-seven of
30 subdivision (a) of section eleven hundred fifteen of this chapter. (iii)
31 Any local law, ordinance or resolution enacted by any city, county or
32 school district, imposing the taxes authorized by this subdivision,
33 shall omit the residential solar energy systems equipment and electric-
34 ity exemption provided for in subdivision (ee) of section eleven hundred
35 fifteen of this chapter, the commercial solar energy systems equipment
36 and electricity exemption provided for in subdivision (ii) and the
37 clothing and footwear exemption provided for in paragraph thirty of
38 subdivision (a) of section eleven hundred fifteen of this chapter,
39 unless such city, county or school district elects otherwise as to
40 either such residential solar energy systems equipment and electricity
41 exemption, such commercial solar energy systems equipment and electric-
42 ity exemption or such clothing and footwear exemption. Any local law,
43 ordinance or resolution enacted by any city, county or school district,
44 imposing the taxes authorized by this subdivision, shall omit the mobile
45 telecommunication services exemption provided for in subdivision (cc) of
46 section eleven hundred fifteen of this chapter, unless such city, county
47 or school district elects otherwise; provided that if such a city having
48 a population of one million or more repeals a resolution described in
49 former subdivision (p) of this section, such repeal shall also be deemed
50 to amend any local law, ordinance or resolution enacted by such a city
51 imposing such taxes pursuant to the authority of this subdivision,
52 whether or not such taxes are suspended at the time such city repeals
53 its resolution enacted pursuant to former subdivision (p) of this
54 section; provided, further, that any such local law, ordinance or resol-
55 ution and section eleven hundred seven of this chapter, as deemed to be
56 amended in the event a city of one million or more repeals a resolution

1 enacted pursuant to the authority of former subdivision (p) of this
2 section, shall be further amended, as provided in section twelve hundred
3 eighteen of this subpart, so that the wireless telecommunications
4 services exemption in any such local law, ordinance or resolution or in
5 such section eleven hundred seven of this chapter is the same as the
6 mobile telecommunication services exemption in subdivision (cc) of
7 section eleven hundred fifteen of this chapter. (iv) Any local law,
8 ordinance or resolution enacted by any city, county or school district,
9 imposing the taxes authorized by this subdivision, shall omit the resi-
10 dential solar energy systems equipment and electricity exemption
11 provided for in subdivision (ee) of section eleven hundred fifteen of
12 this chapter, the commercial solar energy systems equipment and elec-
13 tricity exemption provided for in subdivision (ii) and the clothing and
14 footwear exemption provided for in paragraph thirty of subdivision (a)
15 of section eleven hundred fifteen of this chapter, unless such city,
16 county or school district elects otherwise as to either such residential
17 solar energy systems equipment and electricity exemption, such commer-
18 cial solar energy systems equipment and electricity exemption or such
19 clothing and footwear exemption.

20 § 4. Subdivision (d) of section 1210 of the tax law, as amended by
21 section 4 of part WW of chapter 60 of the laws of 2016, is amended to
22 read as follows:

23 (d) A local law, ordinance or resolution imposing any tax pursuant to
24 this section, increasing or decreasing the rate of such tax, repealing
25 or suspending such tax, exempting from such tax the energy sources and
26 services described in paragraph three of subdivision (a) or of subdivi-
27 sion (b) of this section or changing the rate of tax imposed on such
28 energy sources and services or providing for the credit or refund
29 described in clause six of subdivision (a) of section eleven hundred
30 nineteen of this chapter, or electing or repealing the exemption for
31 residential solar equipment and electricity in subdivision (ee) of
32 section eleven hundred fifteen of this [~~article~~] chapter, or the
33 exemption for commercial solar equipment and electricity in subdivision
34 (ii) of section eleven hundred fifteen of this [~~article~~] chapter, or
35 electing or repealing the exemption for commercial fuel cell electricity
36 generating systems equipment and electricity generated by such equipment
37 in subdivision (kk) of section eleven hundred fifteen of this [~~article~~]
38 chapter must go into effect only on one of the following dates: March
39 first, June first, September first or December first; provided, that a
40 local law, ordinance or resolution providing for the exemption described
41 in paragraph thirty of subdivision (a) of section eleven hundred fifteen
42 of this chapter or repealing any such exemption or a local law, ordi-
43 nance or resolution providing for a refund or credit described in subdivi-
44 sion (d) of section eleven hundred nineteen of this chapter or repeal-
45 ing such provision so provided must go into effect only on March first;
46 provided, further, that a local law, ordinance or resolution providing
47 for the exemption described in paragraph forty-seven of subdivision (a)
48 of section eleven hundred fifteen of this chapter or repealing any such
49 exemption so provided and a resolution enacted pursuant to the authority
50 of subdivision (q) of this section providing such exemption or repealing
51 such exemption so provided may go into effect immediately. No such
52 local law, ordinance or resolution shall be effective unless a certified
53 copy of such law, ordinance or resolution is mailed by registered or
54 certified mail to the commissioner at the commissioner's office in Alba-
55 ny at least ninety days prior to the date it is to become effective.
56 However, the commissioner may waive and reduce such ninety-day minimum

1 notice requirement to a mailing of such certified copy by registered or
2 certified mail within a period of not less than thirty days prior to
3 such effective date if the commissioner deems such action to be consist-
4 ent with the commissioner's duties under section twelve hundred fifty of
5 this article and the commissioner acts by resolution. Where the
6 restriction provided for in section twelve hundred twenty-three of this
7 article as to the effective date of a tax and the notice requirement
8 provided for therein are applicable and have not been waived, the
9 restriction and notice requirement in section twelve hundred twenty-
10 three of this article shall also apply.

11 § 5. Section 1210 of the tax law is amended by adding a new subdivi-
12 sion (p) to read as follows:

13 (p) Notwithstanding any other provision of state or local law, ordi-
14 nance or resolution to the contrary: (1) Any city having a population of
15 one million or more in which the taxes imposed by section eleven hundred
16 seven of this chapter are in effect, acting through its local legisla-
17 tive body, is hereby authorized and empowered to elect to provide the
18 exemption from such taxes for the same products purchased for less than
19 five hundred dollars exempt from state sales and compensating use taxes
20 described in paragraph forty-seven of subdivision (a) of section eleven
21 hundred fifteen of this chapter by enacting a resolution in the form set
22 forth in paragraph two of this subdivision; whereupon, upon compliance
23 with the provisions of subdivisions (d) and (e) of this section, such
24 enactment of such resolution shall be deemed to be an amendment to such
25 section eleven hundred seven and such section eleven hundred seven shall
26 be deemed to incorporate such exemption as if it had been duly enacted
27 by the state legislature and approved by the governor. (2) Form of
28 Resolution: Be it enacted by the (insert proper title of local legisla-
29 tive body) as follows: Section one. Receipts from sales of and consid-
30 eration given or contracted to be given for purchases of products
31 purchased for less than five hundred dollars exempt from state sales and
32 compensating use taxes pursuant to paragraph forty-seven of subdivision
33 (a) of section eleven hundred fifteen of the tax law shall also be
34 exempt from sales and compensating use taxes imposed in this jurisdic-
35 tion. Section two. This resolution shall take effect, (insert the date)
36 and shall apply to sales made and uses occurring on and after that date
37 although made or occurring under a prior contract.

38 § 6. The commissioner of taxation and finance is hereby authorized to
39 implement the provisions of this act with respect to the elimination of
40 the imposition of sales tax, additional taxes, and supplemental taxes on
41 products purchased for less than five hundred dollars and all other
42 taxes so addressed by this act.

43 § 7. This act shall take effect on the first day of the sales tax
44 quarterly period, as described in subdivision (b) of section 1136 of the
45 tax law, next commencing at least ninety days after this act shall have
46 become law and shall apply in accordance with the applicable transi-
47 tional provisions of sections 1106 and 1217 of the tax law. Effective
48 immediately, the addition, amendment and/or repeal of any rule or regu-
49 lation necessary for the implementation of this act on its effective
50 date are authorized to be made and completed on or before such effective
51 date.