STATE OF NEW YORK

5220

2025-2026 Regular Sessions

IN ASSEMBLY

February 12, 2025

Introduced by M. of A. SIMON, CRUZ, GONZALEZ-ROJAS, BURDICK, BRONSON, McMAHON, ROZIC, STERN, SANTABARBARA, LUPARDO, BUTTENSCHON, CONRAD, EACHUS, RAGA -- 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 exemption for school supplies

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 47 to read as follows:

(47) School supply products purchased between the fourth Thursday in August and the first Monday in September, including:

(A) computers with a sales price of less than three thousand dollars;

(B) art supplies, including but not limited to clay, paints, paintbrushes and drawing pads;

(C) supplies normally used in a classroom setting, including but not limited to backpacks, binders, book bags, calculators under three hundred dollars, crayons, erasers, folders, glue, highlighters, lunch boxes, markers, notebooks, paper, pencils, pens, rulers, scissors and writing instruments.

§ 2. This act shall take effect immediately.

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

LBD06228-01-5