

STATE OF NEW YORK

6115

2025-2026 Regular Sessions

IN ASSEMBLY

February 26, 2025

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

AN ACT to amend the tax law, in relation to exempting from sales and use
tax zero-emission school buses

The People of the State of New York, represented in Senate and Assem-
bly, do enact as follows:

1 Section 1. Section 1115 of the tax law is amended by adding a new
2 subdivision (mm) to read as follows:

3 (mm) All zero-emissions school buses, as such term is defined in
4 section thirty-six hundred thirty-eight of the education law, and any
5 and all parts and pieces of equipment used in their operation.

6 § 2. This act shall take effect on the first day of a quarterly sales
7 tax period, as set forth in subdivision (b) of section 1136 of the tax
8 law, next succeeding the thirtieth day after 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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