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 Assembly, do enact as follows:

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

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

§ 2. This act shall take effect on the first day of a quarterly sales tax period, as set forth in subdivision (b) of section 1136 of the tax 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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