

# STATE OF NEW YORK

7297

2025-2026 Regular Sessions

## IN ASSEMBLY

March 25, 2025

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

AN ACT to amend the tax law, in relation to reduced sales tax on vehicles manufactured in the United States

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

1 Section 1. The tax law is amended by adding a new section 1105-C to  
2 read as follows:

3 § 1105-C. Reduced sales tax on certain motor vehicles. (a) The tax  
4 imposed by subdivision (a) of section eleven hundred five of this part  
5 shall be reduced by one percent when being imposed upon motor vehicles  
6 manufactured in the United States of America.

7 (b) For purposes of this section, the term motor vehicle shall mean a  
8 vehicle as defined in section one hundred twenty-five of the vehicle and  
9 traffic law.

10 (c) The commissioner shall obtain yearly from the commissioner of  
11 motor vehicles a list of vehicles manufactured in the United States of  
12 America.

13 § 2. This act shall take effect on the one hundred eightieth day after  
14 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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