STATE OF NEW YORK

10508

IN SENATE

May 15, 2026

Introduced by Sen. BOTTCHER -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

AN ACT to amend the tax law, in relation to exempting from the payment of sales tax charges for haircuts and basic barbering and cosmetology services

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 5-a to read as follows:

(5-a) Charges for haircuts and basic barbering and cosmetology services, including hair trimming, shampooing, blow drying, and hair styling services, when such services are performed by a person licensed pursuant to article twenty-eight of the general business law. Such exemption shall not apply to the sale of tangible personal property, including but not limited to hair care products, cosmetics, or accessories, nor shall it apply to spa services, massage services, nail salon services, tattooing, piercing, or other personal care services not directly related to hair cutting or hair styling.

§ 2. This act shall take effect immediately and shall apply to sales made on and after the first day of the sales tax quarterly period, as described in subdivision (b) of section 1136 of the tax law, next commencing at least ninety days after this act 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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