STATE OF NEW YORK

3428

2025-2026 Regular Sessions

IN SENATE

January 27, 2025

Introduced by Sen. HELMING -- 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 computer hardware and software and school supplies from sales and compensating use tax during a specified period each year

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) During the seven day period each year commencing on the Tuesday immediately preceding the first Monday in September, known as Labor Day, and ending on Labor Day, school supplies or items commonly used by a student in a course of study which shall include, but not be limited to, book bags or backpacks, books, computer equipment (including related software and hardware), pens, pencils, highlighters, crayons, markers, erasers, index cards, paper, notebooks, binders, folders, scissors, rulers and calculators.

§ 2. This act shall take effect immediately and shall apply to taxable periods beginning on and after August 1, 2026.

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

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