

2196

2009-2010 Regular Sessions

I N S E N A T E

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Introduced by Sens. GOLDEN, DeFRANCISCO, O. JOHNSON, LAVALLE, PADAVAN,
ROBACH, VOLKER -- read twice and ordered printed, and when printed to
be committed to the Committee on Investigations and Government Oper-
ations

AN ACT to amend the tax law, in relation to eliminating sales tax on all
clothing and footwear

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEM-
BLY, DO ENACT AS FOLLOWS:

1 Section 1. Paragraph 30 of subdivision (a) of section 1115 of the tax
2 law, as amended by section 84 of part A of chapter 56 of the laws of
3 1998, is amended to read as follows:
4 (30) Clothing and footwear [for which the receipt or consideration
5 given or contracted to be given is less than one hundred ten dollars per
6 article of clothing, per pair of shoes or other articles of footwear] or
7 [per] AN item used or consumed to make or repair such clothing and which
8 becomes a physical component part of such clothing.
9 S 2. This act shall take effect on the first of September next
10 succeeding the date on which 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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