S T A T E O F N E W Y O R K

2655

2011-2012 Regular Sessions

I N A S S E M B L Y

January 19, 2011

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

AN ACT to amend the tax law, in relation to exempting certain basic necessities from sales and use taxes

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

Section 1. Paragraph 3 of subdivision (a) of section 1115 of the tax law, as amended by chapter 201 of the laws of 1976, is amended to read as follows:

(3) Drugs and medicines intended for use, internally or externally, in the cure, mitigation, treatment or prevention of illnesses or diseases in human beings, medical equipment (including component parts thereof) and supplies required for such use or to correct or alleviate physical incapacity, and products consumed by humans for the preservation of health but not including cosmetics or toilet articles (EXCEPT TOILET TISSUE, DISPOSABLE AND NONDISPOSABLE DIAPERS, AND FEMININE HYGIENE PRODUCTS, INCLUDING, BUT NOT LIMITED TO, SANITARY NAPKINS AND TAMPONS) notwithstanding the presence of medicinal ingredients therein or medical equipment (including component parts thereof) and supplies, other than such drugs and medicines, purchased at retail for use in performing medical and similar services for compensation.

S 2. This act shall take effect July 1, 2012.

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

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