

1988

2011-2012 Regular Sessions

I N S E N A T E

January 14, 2011

Introduced by Sens. GOLDEN, DeFRANCISCO, GRISANTI, JOHNSON, LAVALLE --
read twice and ordered printed, and when printed to be committed to
the Committee on Investigations and Government Operations

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 same date as the reversion of
10 paragraph 30 of subdivision (a) of section 1115 of the tax law as
11 provided in section 6 of part GG of chapter 57 of the laws of 2010, as
12 amended.

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

LBD04614-01-1