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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 ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Paragraph 30 of subdivision (a) of section 1115 of the tax law, as amended by section 84 of part A of chapter 56 of the laws of 1998, is amended to read as follows:

(30) Clothing and footwear [for which the receipt or consideration given or contracted to be given is less than one hundred ten dollars per article of clothing, per pair of shoes or other articles of footwear] or [per] AN item used or consumed to make or repair such clothing and which becomes a physical component part of such clothing.

S 2. This act shall take effect on the same date as the reversion of paragraph 30 of subdivision (a) of section 1115 of the tax law as provided in section 6 of part GG of chapter 57 of the laws of 2010, as amended.

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

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