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

7838

I N  S E N A T E

May 13, 2016

Introduced by Sen. SERINO -- 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 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. Subdivision (a) of section 1115 of the tax law is amended by adding a new paragraph 3-a to read as follows:

(3-A) FEMININE HYGIENE PRODUCTS, INCLUDING, BUT NOT LIMITED TO, SANITARY NAPKINS, TAMPONS AND PANTY LINERS.

S 2. This act shall take effect on the first day of a sales tax quarterly period, as described in subdivision (b) of section 1136 of the tax law, next commencing at least thirty days after this act shall have become law and shall apply in accordance with the applicable transitional provisions of sections 1106 and 1217 of the tax law; provided, further, that the commissioner of taxation and finance shall be authorized on and after the date this act shall have become a law to take steps necessary to implement the provisions of this act on its effective date.

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

LBD11242-05-6