STATE OF NEW YORK

4713

2019-2020 Regular Sessions

IN ASSEMBLY

February 5, 2019

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

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.

§ 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 sixty days after this act shall have become a law and shall apply in accordance with the applicable transactional provisions of sections 1106 and 1217 of the tax law. Effective immediately, the addition, amendment and/or repeal of any rule or regulation necessary for the implementation of this act on its effective date are authorized and directed to be made and completed on or before such effective date.

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

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