

# STATE OF NEW YORK

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8389

## IN SENATE

May 21, 2020

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Introduced by Sen. SEWARD -- 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 suspending the excise tax on certain drugs during a declared state of emergency

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Section 498 of the tax law is amended by adding a new  
2 subdivision (h) to read as follows:

3 (h) During a state of emergency as declared by the governor for the  
4 novel coronavirus, COVID-19, no tax shall be collected on fentanyl,  
5 hydromorphone, codeine and any other finished-dose prescription drugs  
6 identified by the commissioner of health as necessary for the public  
7 health.

8 § 2. This act shall take effect immediately and shall apply to all  
9 returns filed for quarterly periods beginning on and after April 1,  
10 2020.

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

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