STATE OF NEW YORK

8394

IN SENATE

May 21, 2020

Introduced by Sen. KAPLAN -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

AN ACT to amend the tax law, in relation to exempting certain personal protective clothing and equipment from the tax on sales and the compensating use tax

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 46 to read as follows:

(46) Personal protective clothing and equipment worn for protection against illness from infectious disease or materials or to help prevent or reduce the spread of infectious disease or illness. Personal protective clothing and equipment shall include, but not be limited to, isolation gowns and coveralls, gloves, facemasks, face shields, goggles, and any other clothing or equipment determined by the commissioner of health to be effective in protecting the wearer against illness from infectious disease or materials or to help prevent or reduce the spread of infectious disease or illness.

§ 2. This act shall take effect on the first day of the sales tax quarterly period commencing after this act shall have become a law, and shall apply to sales made and uses occurring on and after such date in accordance with applicable transitional provisions of sections 1106 and 1217 of the tax law.

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

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