

STATE OF NEW YORK

6554

2021-2022 Regular Sessions

IN ASSEMBLY

March 19, 2021

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

AN ACT to amend the tax law, in relation to exempting from compensating
use taxes purchases made outside the state and brought into the state

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

1 Section 1. Section 1118 of the tax law is amended by adding a new
2 subdivision 14 to read as follows:

3 (14) In respect to purchases made outside the state and brought into
4 the state to the extent that the value of such purchase does not exceed
5 two thousand five hundred dollars.

6 § 2. This act shall take effect immediately and shall apply to returns
7 filed on and after January 1, 2022.

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

LBD09515-01-1