

# STATE OF NEW YORK

1910

2021-2022 Regular Sessions

## IN SENATE

January 16, 2021

Introduced by Sens. JACKSON, BIAGGI -- 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 imposing an additional two  
percent sales tax on certain retail sales

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

1 Section 1. The tax law is amended by adding a new section 1105-C to  
2 read as follows:

3 § 1105-C. Additional sales tax on certain retail sales. (a) Notwith-  
4 standing any other provisions of this article, on and after June first,  
5 two thousand twenty-one, there is hereby imposed and shall be paid a tax  
6 of two percent upon the receipts from every retail sale of tangible  
7 personal property of:

8 (1) motor vehicles sold for over seventy thousand dollars excluding  
9 commercial vehicles and electric vehicles;

10 (2) jewelry sold for over five thousand dollars; and

11 (3) any article of clothing or footwear intended to be worn on or  
12 about the human body, any handbag, luggage, umbrella, wallet or watch  
13 sold for over one thousand dollars.

14 (b) The tax imposed by subdivision (a) of this section shall be in  
15 addition to the tax imposed on such receipts pursuant to section eleven  
16 hundred five of this article.

17 § 2. Section 1148 of the tax law is amended by adding a new subdivi-  
18 sion (d) to read as follows:

19 (d) Provided, however, before funds are distributed pursuant to subdivi-  
20 vision (a), (b) or (c) of this section, (1) fifty percent of all taxes,  
21 interest and penalties collected or received by the commissioner pursu-  
22 ant to section eleven hundred five-C of this article shall be deposited  
23 to the credit of the state university of New York and (2) fifty percent  
24 of all taxes, interest and penalties collected or received by the  
25 commissioner pursuant to section eleven hundred five-C of this article  
26 shall be deposited to the credit of the city university of New York.

27 § 3. This act shall take effect immediately.

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

LBD02348-01-1