STATE OF NEW YORK

6136--A

2021-2022 Regular Sessions

IN SENATE

April 12, 2021

Introduced by Sen. BOYLE -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue -- recommitted to the Committee on Budget and Revenue in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to granting a sales and compensating use tax exemption for certain taxpayers for toilet paper and toilet tissue sold for household use, and incontinence products

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 two new paragraphs 47 and 48 to read as follows:

(47) (A) Toilet paper and toilet tissue for household use purchased by an eligible person as defined in subparagraph (B) of this paragraph.

(B) For the purposes of this paragraph, "eligible person" shall mean a person who is a recipient of benefits under the supplemental nutrition assistance program pursuant to article three of the social services law.

(C) To receive the exemption under this paragraph, an eligible person shall present to the vendor vendor a valid electronic benefit transfer card or common benefit identification card issued by the office of temporary and disability assistance as proof of such eligibility.

(48) Incontinence products provided such products are purchased by an eligible person as defined in paragraph forty-seven of this subdivision and subject to the requirements set forth in subparagraph (C) of such paragraph; to the extent such products are not otherwise exempt under paragraph three of this subdivision.

§ 2. This act shall take effect on the first of January next succeeding the date on which it shall have become a law.

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

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