STATE OF NEW YORK

8033--A

IN SENATE

January 20, 2022

Introduced by Sens. BAILEY, HARCKHAM, MANNION, REICHLIN-MELNICK -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue -- reported favorably from said committee and committed to the Committee on Finance -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to establishing the diaper initiative affordability for parents and elderly remedy (DIAPER) act

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

Section 1. Short title. This act shall be known and may be cited as the "diaper initiative affordability for parents and elderly remedy (DIAPER) act".

§ 2. Subdivision (a) of section 1115 of the tax law is amended by adding a new paragraph 30-a to read as follows:

(30-a) Diapers intended for human use including, but not limited to: disposable, reusable, adult, and children's diapers.

§ 3. This act shall take effect on the first day of the sales tax quarterly period, as described in subdivision (b) of section 1136 of the tax law, next commencing at least 90 days after this act shall have become a law and shall apply to sales made on or after such date.

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

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