STATE OF NEW YORK

8154

IN SENATE

January 26, 2022

Introduced by Sen. HARCKHAM -- 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 at home COVID-19 test kits from sales and compensating use taxes

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

Section 1. Subdivision (b) of section 1101 of the tax law is amended by adding a new paragraph 39 to read as follows:

(39) At home COVID-19 test kits. COVID-19 test kits available over-the-counter and designed to be self-administered.

§ 2. Subdivision (a) of section 1115 of the tax law is amended by adding a new paragraph 47 to read as follows:

(47) At home COVID-19 test kits as defined in paragraph thirty-nine of subdivision (b) of section eleven hundred one of this article.

§ 3. This act shall take effect on the first day of a sales tax quarterly period, as described in subdivision (b) of section 1136 of the tax law, beginning at least thirty days after the date 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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