

# STATE OF NEW YORK

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31

2021-2022 Regular Sessions

## IN SENATE

(Prefiled)

January 6, 2021

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Introduced by Sens. KAPLAN, GAUGHRAN, HARCKHAM, HOYLMAN -- 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 certain personal protective clothing and equipment from the tax on sales and the compensating use tax

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

1 Section 1. Subdivision (a) of section 1115 of the tax law is amended  
2 by adding a new paragraph 46 to read as follows:

3 (46) Personal protective clothing and equipment worn for protection  
4 against illness from infectious disease or materials or to help prevent  
5 or reduce the spread of infectious disease or illness. Personal protec-  
6 tive clothing and equipment shall include, but not be limited to,  
7 isolation gowns and coveralls, gloves, facemasks, face shields, goggles,  
8 and any other clothing or equipment determined by the commissioner of  
9 health to be effective in protecting the wearer against illness from  
10 infectious disease or materials or to help prevent or reduce the spread  
11 of infectious disease or illness.

12 § 2. This act shall take effect on the first day of the sales tax  
13 quarterly period commencing after this act shall have become a law, and  
14 shall apply to sales made and uses occurring on and after such date in  
15 accordance with applicable transitional provisions of sections 1106 and  
16 1217 of the tax law.

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

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