STATE OF NEW YORK

340

2021-2022 Regular Sessions

IN SENATE

(Prefiled)

January 6, 2021

Introduced by Sen. PERSAUD -- 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 protective face masks or shields worn to help slow the spread of the novel coronavirus (COVID-19) 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 (a) of section 1115 of the tax law is amended by adding a new paragraph 4-a to read as follows:

(4-a) Protective face masks or shields that are worn to help slow the spread of the novel coronavirus (COVID-19), including surgical masks, cloth, paper or plastic masks, disposable or reusable masks, and face shields designed to protect the wearer against infection from airborne droplets.

§ 2. 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, next commencing at least thirty days after this act shall have become law and shall apply in accordance with the applicable transitional provisions of sections 1106 and 1217 of the tax law; provided that the commissioner of taxation and finance shall be authorized on and after the date this act shall have become a law to take steps necessary to implement the provisions of this act on its effective date.

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

LBD01181-01-1