STATE OF NEW YORK

5639

2021-2022 Regular Sessions

IN SENATE

March 15, 2021

Introduced by Sen. PARKER -- 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 the sale of cloth face coverings used to prevent the spread of the novel coronavirus, COVID-19 from sales and 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 46 to read as follows:

(46) Cloth face coverings used to prevent the spread of the novel coronavirus, COVID-19. For the purposes of this paragraph, the term "cloth face coverings" shall mean any material manufactured with the intent of covering the nose and mouth that can be secured to the head or ears with ties or straps.

§ 2. 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 in accordance with the applicable transitional provisions of sections 1106 and 1217 of the tax law.

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

LBD04940-01-1