

STATE OF NEW YORK

8033

IN SENATE

January 20, 2022

Introduced by Sen. BAILEY -- 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 diapers from all sales and use taxes

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 30-a to read as follows:

3 (30-a) Diapers intended for human use including, but not limited to:
4 disposable, reusable, adult, and children's diapers.

5 § 2. Subdivision (b) of section 1107 of the tax law is amended by
6 adding a new clause 12 to read as follows:

7 (12) The tax imposed by subdivision (a) of this section shall not be
8 imposed on diapers intended for human use including, but not limited to:
9 disposable, reusable, adult, and children's diapers.

10 § 3. Section 1210 of the tax law is amended by adding a new subdivi-
11 sion (p) to read as follows:

12 (p) Notwithstanding any other provision of state or local law, ordi-
13 nance or resolution to the contrary, no municipality shall impose taxes
14 pursuant to the authority of this section on diapers intended for human
15 use including, but not limited to: disposable, reusable, adult, and
16 children's diapers.

17 § 4. The commissioner of taxation and finance is hereby authorized to
18 implement the provisions of this act with respect to the elimination of
19 the imposition of sales tax, additional taxes, and supplemental taxes on
20 diapers intended for human use including, but not limited to: dispos-
21 able, reusable, adult, and children's diapers and all other taxes so
22 addressed by this act.

23 § 5. This act shall take effect on the first day of the sales tax
24 quarterly period, as described in subdivision (b) of section 1136 of the
25 tax law, next commencing at least 90 days after this act shall have
26 become a law and shall apply in accordance with the applicable transi-
27 tional 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.

LBD13906-01-1