STATE OF NEW YORK

6447

2023-2024 Regular Sessions

IN ASSEMBLY

April 11, 2023

Introduced by M. of A. SOLAGES -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to exempting certain over the counter family planning supplies 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 47 to read as follows:

(47) Over the counter family planning supplies. For purposes of this subdivision, "over the counter family planning supplies" shall mean items that can be purchased in a store without a prescription that prevent pregnancy or provide protection against sexually transmitted infections.

§ 2. This act shall take effect on the first day of the sales tax quarterly period, as defined pursuant to subdivision (b) of section 1136 of the tax law, that begins after the ninetieth day 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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