

# STATE OF NEW YORK

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8010

2023-2024 Regular Sessions

## IN ASSEMBLY

September 1, 2023

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

AN ACT to amend the tax law, in relation to exempting from sales and use  
tax zero-emission school buses

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

1 Section 1. Section 1115 of the tax law is amended by adding a new  
2 subdivision (11) to read as follows:

3 (11) All zero-emissions school buses, as such term is defined in  
4 section thirty-six hundred thirty-eight of the education law, and any  
5 and all parts and pieces of equipment used in their operation.

6 § 2. This act shall take effect on the first day of a quarterly sales  
7 tax period, as set forth in subdivision (b) of section 1136 of the tax  
8 law, next succeeding the thirtieth day after it shall have become a law.

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

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