STATE OF NEW YORK

4607

2023-2024 Regular Sessions

IN SENATE

February 13, 2023

Introduced by Sen. LANZA -- 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 providing an exemption for lifeguard services

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

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

(ll) Services otherwise taxable under paragraph eight of subdivision (c) of section eleven hundred five of this article shall be exempt when such services are provided by a qualified lifeguard or aquatic supervisory staff as defined by part six of title ten of the New York state codes, rules and regulations.

§ 2. This act shall take effect immediately.

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

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