STATE OF NEW YORK

4802

2023-2024 Regular Sessions

IN ASSEMBLY

February 23, 2023

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

AN ACT to amend the tax law, in relation to reduced sales tax on vehicles manufactured in the United States

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

Section 1. The tax law is amended by adding a new section 1105-C to read as follows:

§ 1105-C. Reduced sales tax on certain motor vehicles. (a) The tax imposed by subdivision (a) of section eleven hundred five of this part shall be reduced by one percent when being imposed upon motor vehicles manufactured in the United States of America.

(b) For purposes of this section, the term motor vehicle shall mean a vehicle as defined in section one hundred twenty-five of the vehicle and traffic law.

(c) The commissioner shall obtain yearly from the commissioner of motor vehicles a list of vehicles manufactured in the United States of America.

§ 2. This act shall take effect on the one hundred eightieth 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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