STATE OF NEW YORK

6611

2023-2024 Regular Sessions

IN ASSEMBLY

April 24, 2023

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

AN ACT to amend the tax law, in relation to exempting certain personal protective clothing and equipment from the tax on sales and the compensating use tax

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) Personal protective clothing and equipment worn for protection against illness from infectious disease or materials or to help prevent or reduce the spread of infectious disease or illness. Personal protective clothing and equipment shall include, but not be limited to, isolation gowns and coveralls, gloves, facemasks, face shields, goggles, and any other clothing or equipment determined by the commissioner of health to be effective in protecting the wearer against illness from infectious disease or materials or to help prevent or reduce the spread of infectious disease or illness.

§ 2. This act shall take effect on the first day of the sales tax quarterly period commencing after this act shall have become a law, and shall apply to sales made and uses occurring on and after such date in accordance with applicable transitional 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.

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