

# STATE OF NEW YORK

1683

2025-2026 Regular Sessions

## IN ASSEMBLY

January 14, 2025

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

AN ACT to amend the tax law, in relation to restricting sales tax  
exemptions on fur-bearing articles of clothing or footwear

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

1 Section 1. Paragraph 15 of subdivision (b) of section 1101 of the tax  
2 law, as amended by section 77 of part A of chapter 56 of the laws of  
3 1998, is amended to read as follows:  
4 (15) Clothing and footwear. (i) Clothing and footwear to be worn by  
5 human beings, but not including costumes [~~ex~~], rented formal wear, or  
6 fur-bearing clothing or footwear, and (ii) fabric, thread, yarn,  
7 buttons, snaps, hooks, zippers and like items which are used or consumed  
8 to make or repair such clothing (other than such costumes or rented  
9 formal wear) and which become a physical component part of such cloth-  
10 ing, but not including such items made from pearls, precious or semi-  
11 precious stones, jewels or metals, or imitations thereof, or fur.  
12 § 2. This act shall take effect on the first day of a quarterly sales  
13 tax period, as set forth in subdivision (b) of section 1136 of the tax  
14 law, next succeeding the thirtieth day after it shall have become a law.  
15 Effective immediately, the addition, amendment and/or repeal of any rule  
16 or regulation necessary for the implementation of this act on its effec-  
17 tive date are authorized to be made and completed on or before such  
18 effective date.

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

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