STATE OF NEW YORK

4233

2025-2026 Regular Sessions

IN ASSEMBLY

January 31, 2025

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

AN ACT to amend the tax law, in relation to increasing the tax exemption amount on clothing and apparel items from one hundred ten dollars to two hundred dollars

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

Section 1. Paragraph 30 of subdivision (a) of section 1115 of the tax law, as amended by section 84 of part A of chapter 56 of the laws of 1998, is amended to read as follows:

(30) Clothing and footwear for which the receipt or consideration given or contracted to be given is less than [~~one~~] **two** hundred [~~ten~~] dollars per article of clothing, per pair of shoes or other articles of footwear or per item used or consumed to make or repair such clothing and which becomes a physical component part of such clothing.

§ 2. This act shall take effect immediately.

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

LBD05538-01-5