

# STATE OF NEW YORK

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4659

2025-2026 Regular Sessions

## IN ASSEMBLY

February 4, 2025

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

AN ACT to amend the tax law, in relation to exempting innovative and  
alternative septic systems from sales and use taxes

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

1 Section 1. Subdivision (a) of section 1115 of the tax law is amended  
2 by adding a new paragraph 2-a to read as follows:

3 (2-a) Innovative and alternative septic systems that provide for  
4 enhanced treatment technologies, including an advanced nitrogen removal  
5 system, to reduce environmental and public health impacts associated  
6 with the combination of human and sanitary waste with water, not exceed-  
7 ing one thousand gallons per day, serving a single parcel of land,  
8 including residences and small businesses.

9 § 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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