

STATE OF NEW YORK

4686

2025-2026 Regular Sessions

IN ASSEMBLY

February 4, 2025

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

AN ACT to amend the tax law, in relation to exempting the sale of cloth
face coverings used to prevent the spread of the novel coronavirus,
COVID-19 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 47 to read as follows:

3 (47) Cloth face coverings used to prevent the spread of the novel
4 coronavirus, COVID-19. For the purposes of this paragraph, the term
5 "cloth face coverings" shall mean any material manufactured with the
6 intent of covering the nose and mouth that can be secured to the head or
7 ears with ties or straps.

8 § 2. This act shall take effect on the first day of the sales tax
9 quarterly period, as described in subdivision (b) of section 1136 of the
10 tax law, next commencing at least 90 days after this act shall have
11 become a law and shall apply in accordance with the applicable transi-
12 tional 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.

LBD08630-01-5