

STATE OF NEW YORK

5469

2025-2026 Regular Sessions

IN ASSEMBLY

February 14, 2025

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

AN ACT to amend the tax law, in relation to including elective cosmetic surgery procedures as a taxable service

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

1 Section 1. This act shall be known and may be cited as the "save our
2 services: cosmetic procedure revenue act".

3 § 2. Subdivision (b) of section 1101 of the tax law is amended by
4 adding a new paragraph 39 to read as follows:

5 (39) Cosmetic surgery service. The service of cosmetic surgery
6 includes surgical and nonsurgical procedures that enhance and reshape
7 structures of the body to improve aesthetic appearance, but does not
8 include, reconstructive procedures necessary to treat structures of the
9 body affected aesthetically or functionally by congenital anomalies,
10 developmental abnormalities, trauma, infection, or disease.

11 § 3. Subdivision (c) of section 1105 of the tax law is amended by
12 adding a new paragraph 11 to read as follows:

13 (11) Cosmetic surgery service, including, but not limited to, all
14 cosmetic surgery services provided by a physician, including, both inpa-
15 tient and outpatient procedures.

16 § 4. This act shall take effect on the ninetieth day after it shall
17 have become a law. Effectively immediately, the department of tax and
18 finance is authorized to promulgate, amend and/or repeal any rule or
19 regulation necessary for the implementation of this act on its effective
20 date are authorized to be made and completed on or before such effective
21 date.

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

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