

STATE OF NEW YORK

6876--A

2025-2026 Regular Sessions

IN ASSEMBLY

March 18, 2025

Introduced by M. of A. GRIFFIN -- read once and referred to the Committee on Ways and Means -- recommitted to the Committee on Ways and Means in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to exempting school supplies from sales tax during a specified period each year

The People of the State of New York, represented in Senate and Assembly, 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) School supplies or items commonly used by a student in a course
4 of study for which the receipt or consideration given or contracted to
5 be given is less than one hundred ten dollars for the total purchase,
6 which shall include, but not be limited to, book bags or backpacks,
7 textbooks, pens, pencils, highlighters, crayons, markers, erasers, index
8 cards, paper, notebooks, binders, folders, scissors, rulers, and calcul-
9 ators. Only the purchases made during the fifteen-day period commencing
10 on the fifteenth day immediately preceding the first Monday in Septem-
11 ber, known as Labor Day, and ending on Labor Day, during each calendar
12 year shall be exempt under this paragraph.

13 § 2. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as
14 amended by section 5 of part J of chapter 59 of the laws of 2021, is
15 amended to read as follows:

16 (1) Either, all of the taxes described in article twenty-eight of this
17 chapter, at the same uniform rate, as to which taxes all provisions of
18 the local laws, ordinances or resolutions imposing such taxes shall be
19 identical, except as to rate and except as otherwise provided, with the
20 corresponding provisions in such article twenty-eight, including the
21 definition and exemption provisions of such article, so far as the
22 provisions of such article twenty-eight can be made applicable to the

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

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1 taxes imposed by such city or county and with such limitations and
2 special provisions as are set forth in this article. The taxes author-
3 ized under this subdivision may not be imposed by a city or county
4 unless the local law, ordinance or resolution imposes such taxes so as
5 to include all portions and all types of receipts, charges or rents,
6 subject to state tax under sections eleven hundred five and eleven
7 hundred ten of this chapter, except as otherwise provided. Notwith-
8 standing the foregoing, a tax imposed by a city or county authorized
9 under this subdivision shall not include the tax imposed on charges for
10 admission to race tracks and simulcast facilities under subdivision (f)
11 of section eleven hundred five of this chapter. (i) Any local law, ordi-
12 nance or resolution enacted by any city of less than one million or by
13 any county or school district, imposing the taxes authorized by this
14 subdivision, shall, notwithstanding any provision of law to the contra-
15 ry, exclude from the operation of such local taxes all sales of tangible
16 personal property for use or consumption directly and predominantly in
17 the production of tangible personal property, gas, electricity, refrig-
18 eration or steam, for sale, by manufacturing, processing, generating,
19 assembly, refining, mining or extracting; and all sales of tangible
20 personal property for use or consumption predominantly either in the
21 production of tangible personal property, for sale, by farming or in a
22 commercial horse boarding operation, or in both; and all sales of fuel
23 sold for use in commercial aircraft and general aviation aircraft; and,
24 unless such city, county or school district elects otherwise, shall omit
25 the provision for credit or refund contained in clause six of subdivi-
26 sion (a) or subdivision (d) of section eleven hundred nineteen of this
27 chapter. (ii) Any local law, ordinance or resolution enacted by any
28 city, county or school district, imposing the taxes authorized by this
29 subdivision, shall omit the residential solar energy systems equipment
30 and electricity exemption provided for in subdivision (ee), the commer-
31 cial solar energy systems equipment and electricity exemption provided
32 for in subdivision (ii), the commercial fuel cell electricity generating
33 systems equipment and electricity generated by such equipment exemption
34 provided for in subdivision (kk) [~~and~~], the clothing and footwear
35 exemption provided for in paragraph thirty of subdivision (a) of section
36 eleven hundred fifteen of this chapter, and the school supplies or items
37 commonly used by a student in a course of study exemption provided for
38 in paragraph forty-seven of subdivision (a) of section eleven hundred
39 fifteen of this chapter, unless such city, county or school district
40 elects otherwise as to such residential solar energy systems equipment
41 and electricity exemption, such commercial solar energy systems equip-
42 ment and electricity exemption, commercial fuel cell electricity gener-
43 ating systems equipment and electricity generated by such equipment
44 exemption [~~or~~], such clothing and footwear exemption, or such school
45 supplies or items commonly used by a student in a course of study
46 exemption.

47 § 3. Paragraph 4 of subdivision (a) of section 1210 of the tax law, as
48 amended by section 2 of part WW of chapter 60 of the laws of 2016,
49 subparagraph (v) as amended by chapter 99 of the laws of 2025, subpara-
50 graphs (xii) and (xiii) as separately amended and subparagraph (xiv) as
51 added by section 6 of part Z of chapter 60 of the laws of 2016, is
52 amended to read as follows:

53 (4) Notwithstanding any other provision of law to the contrary, any
54 local law enacted by any city of one million or more that imposes the
55 taxes authorized by this subdivision (i) may omit the exception provided
56 in subparagraph (ii) of paragraph three of subdivision (c) of section

1 eleven hundred five of this chapter for receipts from laundering, dry-
2 cleaning, tailoring, weaving, pressing, shoe repairing and shoe shining;
3 (ii) may impose the tax described in paragraph six of subdivision (c) of
4 section eleven hundred five of this chapter at a rate in addition to the
5 rate prescribed by this section not to exceed two percent in multiples
6 of one-half of one percent; (iii) shall provide that the tax described
7 in paragraph six of subdivision (c) of section eleven hundred five of
8 this chapter does not apply to facilities owned and operated by the city
9 or an agency or instrumentality of the city or a public corporation the
10 majority of whose members are appointed by the chief executive officer
11 of the city or the legislative body of the city or both of them; (iv)
12 shall not include any tax on receipts from, or the use of, the services
13 described in paragraph seven of subdivision (c) of section eleven
14 hundred five of this chapter; (v) shall provide that, for purposes of
15 the tax described in subdivision (e) of section eleven hundred five of
16 this chapter, "permanent resident" means any occupant of any room or
17 rooms in a hotel or short term rental unit for at least one hundred
18 eighty consecutive days with regard to the period of such occupancy;
19 (vi) may omit the exception provided in paragraph one of subdivision (f)
20 of section eleven hundred five of this chapter for charges to a patron
21 for admission to, or use of, facilities for sporting activities in which
22 the patron is to be a participant, such as bowling alleys and swimming
23 pools; (vii) may provide the clothing and footwear exemption in para-
24 graph thirty of subdivision (a) of section eleven hundred fifteen of
25 this chapter, and, notwithstanding any provision of subdivision (d) of
26 this section to the contrary, any local law providing for such exemption
27 or repealing such exemption, may go into effect on any one of the
28 following dates: March first, June first, September first or December
29 first; (viii) shall omit the exemption provided in paragraph forty-one
30 of subdivision (a) of section eleven hundred fifteen of this chapter;
31 (ix) shall omit the exemption provided in subdivision (c) of section
32 eleven hundred fifteen of this chapter insofar as it applies to fuel,
33 gas, electricity, refrigeration and steam, and gas, electric, refriger-
34 ation and steam service of whatever nature for use or consumption
35 directly and exclusively in the production of gas, electricity, refriger-
36 eration or steam; (x) shall omit, unless such city elects otherwise, the
37 provision for refund or credit contained in clause six of subdivision
38 (a) or in subdivision (d) of section eleven hundred nineteen of this
39 chapter; (xi) shall omit, unless such city elects otherwise, the
40 exemption for residential solar energy systems equipment and electricity
41 provided in subdivision (ee) of section eleven hundred fifteen of this
42 chapter; (xiii) shall omit, unless such city elects otherwise, the
43 exemption for commercial solar energy systems equipment and electricity
44 provided in subdivision (ii) of section eleven hundred fifteen of this
45 chapter; ~~[and]~~ (xiv) shall exclude from the operation of such local
46 taxes all sales of fuel sold for use in commercial aircraft and general
47 aviation aircraft~~[, (xiv)]~~; (xv) shall omit, unless such city elects
48 otherwise, the exemption for commercial fuel cell electricity generating
49 systems equipment and electricity generated by such equipment provided
50 in subdivision (kk) of section eleven hundred fifteen of this
51 chapter~~[,]; and (xvi) may provide the school supplies and items commonly~~
52 used by a student in a course of study exemption in paragraph forty-sev-
53 en of subdivision (a) of section eleven hundred fifteen of this chapter,
54 and, notwithstanding any provision of subdivision (d) of this section to
55 the contrary, any local law providing for such exemption or repealing
56 such exemption, may be applicable only to the purchases made during the

1 fifteen-day period commencing on the fifteenth day immediately preceding
2 the first Monday in September, known as Labor Day, and ending on Labor
3 Day, during each calendar year. Any reference in this chapter or in any
4 local law, ordinance or resolution enacted pursuant to the authority of
5 this article to former subdivisions (n) or (p) of this section shall be
6 deemed to be a reference to clauses (xii) or (xiii) of this paragraph,
7 respectively, and any such local law, ordinance or resolution that
8 provides the exemptions provided in such former subdivisions (n) and/or
9 (p) shall be deemed instead to provide the exemptions provided in claus-
10 es (xii) and/or (xiii) of this paragraph.

11 § 4. This act shall take effect immediately and shall be applicable to
12 taxable periods beginning on and after August first in the year next
13 succeeding the year in which it shall have become a law.