

STATE OF NEW YORK

7023

2025-2026 Regular Sessions

IN ASSEMBLY

March 18, 2025

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

AN ACT to amend the tax law, in relation to providing for a sales and use tax exemption for items necessary for the care and safety of an infant or small child, and to allowing the city of New York to opt out of such tax exemption as applied to local taxes

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) Items necessary for the care and safety of an infant or small
4 child, including, but not limited to: strollers, car seats, infant and
5 toddler mattresses, and cribs.

6 § 2. Subdivision (b) of section 1107 of the tax law is amended by
7 adding a new clause 12 to read as follows:

8 (12) Notwithstanding the provisions of section eleven hundred fifteen
9 of this article or any other provision of law, a city with a population
10 of a million or more may, by local law, ordinance, or resolution adopted
11 by such city, exempt itself from the exemption from taxes under subdivi-
12 sion (a) of this section otherwise provided in accordance with the
13 exemption on sales of items necessary for the care and safety of an
14 infant or small child as provided under paragraph forty-seven of subdivi-
15 vision (a) of such section eleven hundred fifteen. Such city shall be
16 empowered to adopt or repeal such local law, ordinance, or resolution.
17 Such adoption or repeal shall also be deemed to amend any local law,
18 ordinance, or resolution enacted by such a city imposing taxes pursuant
19 to the authority of subdivision (a) of section twelve hundred ten of
20 this chapter.

21 § 3. Paragraph 1 of subdivision (a) of section 1210 of the tax law is
22 amended by adding a new subparagraph (iii) to read as follows:

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

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1 (iii) Any local law, ordinance or resolution enacted by any city,
2 county or school district, imposing the taxes authorized by this subdivi-
3 vision, shall include the sales items necessary for the care and safety
4 of an infant or small child as provided for in paragraph forty-seven of
5 subdivision (a) of section eleven hundred fifteen of this chapter,
6 unless such city, county or school district elects otherwise; provided
7 that if such a city having a population of one million or more enacts
8 the resolution described in subdivision (p) of this section or repeals
9 such resolution, such repeal or resolution shall also be deemed to amend
10 any local law, ordinance or resolution enacted by such a city providing
11 exemptions from such tax exemption pursuant to the authority of this
12 subdivision, whether or not such taxes are suspended at the time such
13 city enacts its resolution pursuant to subdivision (p) of this section
14 or at the time of any such repeal; provided further that section eleven
15 hundred seven of this chapter, shall not apply to a city of one million
16 or more upon the enactment a resolution by such city pursuant to the
17 authority of subdivision (p) of this section.

18 § 4. Subdivision (d) of section 1210 of the tax law, as amended by
19 section 4 of part WW of chapter 60 of the laws of 2016, is amended to
20 read as follows:

21 (d) A local law, ordinance or resolution imposing any tax pursuant to
22 this section, increasing or decreasing the rate of such tax, repealing
23 or suspending such tax, exempting from such tax the energy sources and
24 services described in paragraph three of subdivision (a) or of subdivi-
25 sion (b) of this section or changing the rate of tax imposed on such
26 energy sources and services or providing for the credit or refund
27 described in clause six of subdivision (a) of section eleven hundred
28 nineteen of this chapter, or electing or repealing the exemption for
29 residential solar equipment and electricity in subdivision (ee) of
30 section eleven hundred fifteen of this article, or the exemption for
31 commercial solar equipment and electricity in subdivision (ii) of
32 section eleven hundred fifteen of this article, or electing or repealing
33 the exemption for commercial fuel cell electricity generating systems
34 equipment and electricity generated by such equipment in subdivision
35 (kk) of section eleven hundred fifteen of this article must go into
36 effect only on one of the following dates: March first, June first,
37 September first or December first; provided, that a local law, ordinance
38 or resolution providing for the exemption described in paragraph thirty
39 of subdivision (a) of section eleven hundred fifteen of this chapter or
40 repealing any such exemption or a local law, ordinance or resolution
41 providing for a refund or credit described in subdivision (d) of section
42 eleven hundred nineteen of this chapter or repealing such provision so
43 provided must go into effect only on March first; provided, further,
44 that a local law, ordinance or resolution providing for exemption from
45 the tax exemption described in paragraph forty-seven of subdivision (a)
46 of section eleven hundred fifteen of this chapter or repealing any such
47 exemption from such tax exemption so provided and a resolution enacted
48 pursuant to the authority of subdivision (p) of this section providing
49 for such exemption from such tax exemption or repealing such exemption
50 from such tax exemption so provided may go into effect immediately. No
51 such local law, ordinance or resolution shall be effective unless a
52 certified copy of such law, ordinance or resolution is mailed by regis-
53 tered or certified mail to the commissioner at the commissioner's office
54 in Albany at least ninety days prior to the date it is to become effec-
55 tive. However, the commissioner may waive and reduce such ninety-day
56 minimum notice requirement to a mailing of such certified copy by regis-

1 tered or certified mail within a period of not less than thirty days
2 prior to such effective date if the commissioner deems such action to be
3 consistent with the commissioner's duties under section twelve hundred
4 fifty of this article and the commissioner acts by resolution. Where the
5 restriction provided for in section twelve hundred twenty-three of this
6 article as to the effective date of a tax and the notice requirement
7 provided for therein are applicable and have not been waived, the
8 restriction and notice requirement in section twelve hundred twenty-
9 three of this article shall also apply.

10 § 5. Section 1210 of the tax law is amended by adding a new subdivi-
11 sion (p) to read as follows:

12 (p) Notwithstanding any other provision of state or local law, ordi-
13 nance or resolution to the contrary:

14 (1) Any city having a population of one million or more in which the
15 taxes imposed by section eleven hundred seven of this chapter are in
16 effect, acting through its local legislative body, is hereby authorized
17 and empowered to elect to exempt itself from any required exemption from
18 taxes in accordance with paragraph forty-seven of subdivision (a) of
19 section eleven hundred fifteen of this chapter, providing for exemption
20 from certain taxes on the sale of items necessary for the care and safe-
21 ty of an infant or small child from state sales and compensating use
22 taxes, by enacting a resolution in the form set forth in paragraph two
23 of this subdivision; whereupon, upon compliance with the provisions of
24 subdivisions (d) and (e) of this section, such enactment of such resol-
25 ution shall be deemed to be in full force and effect.

26 (2) Form of Resolution: Be it enacted by the (insert proper title of
27 local legislative body) as follows:

28 Section 1. Receipts from sales of and consideration given or
29 contracted to be given for items necessary for the care and safety of an
30 infant or small child exempt from state sales and compensating use taxes
31 pursuant to paragraph forty-seven of subdivision (a) of section eleven
32 hundred fifteen of this chapter shall not be exempt from sales and
33 compensating use taxes imposed in this jurisdiction.

34 2. This resolution shall take effect, (insert the date) and shall
35 apply to sales made and uses occurring on and after that date although
36 shall not include sales made or occurring under a prior contract.

37 § 6. This act shall take effect on the first day of the sales tax
38 quarterly period, as described in subdivision (b) of section 1136 of the
39 tax law, beginning at least ninety days after the date this act shall
40 have become a law.