

# STATE OF NEW YORK

7417

2025-2026 Regular Sessions

## IN ASSEMBLY

March 25, 2025

Introduced by M. of A. BARCLAY, RA, TANNOUSIS, GIGLIO, BRABENEC, BLANK-ENBUSH, GANDOLFO, TAGUE, WALSH, SMULLEN, SMITH, SIMPSON, PALMESANO, REILLY, MANKTELOW, LEMONDES, HAWLEY, GALLAHAN, FRIEND, FITZPATRICK, DURSO, DeSTEFANO, ANGELINO, K. BROWN, JENSEN, MIKULIN, MORINELLO, MILLER, McDONOUGH, BENDETT, BOLOGNA, PIROZZOLO, BEEPHAN, BROOK-KRASNY  
-- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to eliminating state sales and compensating use taxes on motor fuels and diesel motor fuels and authorizing localities to eliminate such taxes at the local level; and providing for the repeal of such provisions upon expiration thereof (Part A); to amend the tax law, in relation to exemptions from sales and use taxes; and providing for the repeal of such provisions upon expiration thereof (Part B); to amend the tax law, in relation to providing a sales tax exemption for housekeeping supplies; and providing for the repeal of such provisions upon expiration thereof (Part C); and to amend the tax law, in relation to providing a sales tax exemption for ready-to-eat foods; and providing for the repeal of such provisions upon expiration thereof (Part D)

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

1 Section 1. This act enacts into law components of legislation relating  
2 to establishing various exemptions from New York's sales and compensat-  
3 ing use tax. Each component is wholly contained within a Part identi-  
4 fied as Parts A through D. The effective date for each particular  
5 provision contained within such Part is set forth in the last section of  
6 such Part. Any provision in any section contained within a Part, includ-  
7 ing the effective date of the Part, which makes a reference to a section  
8 "of this act", when used in connection with that particular component,  
9 shall be deemed to mean and refer to the corresponding section of the  
10 Part in which it is found. Section three of this act sets forth the  
11 general effective date of this act.

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

LBD07042-01-5

1

## PART A

2 Section 1. Subdivision (a) of section 1115 of the tax law is amended  
3 by adding a new paragraph 47 to read as follows:

4 (47) Motor fuel and diesel motor fuel.

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

7 (12) Except as otherwise provided by law, the exemption provided in  
8 paragraph forty-seven of subdivision (a) of section eleven hundred  
9 fifteen of this article relating to motor fuel and diesel motor fuel  
10 shall be applicable pursuant to a local law, ordinance or resolution  
11 adopted by a city subject to the provisions of this section. Such city  
12 is empowered to adopt or repeal such a local law, ordinance or resolu-  
13 tion. Such adoption or repeal shall also be deemed to amend any local  
14 law, ordinance or resolution enacted by such a city imposing taxes  
15 pursuant to the authority of subdivision (a) of section twelve hundred  
16 ten of this chapter.

17 § 3. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as  
18 amended by section 5 of part J of chapter 59 of the laws of 2021, is  
19 amended to read as follows:

20 (1) Either, all of the taxes described in article twenty-eight of this  
21 chapter, at the same uniform rate, as to which taxes all provisions of  
22 the local laws, ordinances or resolutions imposing such taxes shall be  
23 identical, except as to rate and except as otherwise provided, with the  
24 corresponding provisions in such article twenty-eight, including the  
25 definition and exemption provisions of such article, so far as the  
26 provisions of such article twenty-eight can be made applicable to the  
27 taxes imposed by such city or county and with such limitations and  
28 special provisions as are set forth in this article. The taxes author-  
29 ized under this subdivision may not be imposed by a city or county  
30 unless the local law, ordinance or resolution imposes such taxes so as  
31 to include all portions and all types of receipts, charges or rents,  
32 subject to state tax under sections eleven hundred five and eleven  
33 hundred ten of this chapter, except as otherwise provided. Notwith-  
34 standing the foregoing, a tax imposed by a city or county authorized  
35 under this subdivision shall not include the tax imposed on charges for  
36 admission to race tracks and simulcast facilities under subdivision (f)  
37 of section eleven hundred five of this chapter. (i) Any local law, ordi-  
38 nance or resolution enacted by any city of less than one million or by  
39 any county or school district, imposing the taxes authorized by this  
40 subdivision, shall, notwithstanding any provision of law to the contra-  
41 ry, exclude from the operation of such local taxes all sales of tangible  
42 personal property for use or consumption directly and predominantly in  
43 the production of tangible personal property, gas, electricity, refrig-  
44 eration or steam, for sale, by manufacturing, processing, generating,  
45 assembly, refining, mining or extracting; and all sales of tangible  
46 personal property for use or consumption predominantly either in the  
47 production of tangible personal property, for sale, by farming or in a  
48 commercial horse boarding operation, or in both; and all sales of fuel  
49 sold for use in commercial aircraft and general aviation aircraft; and,  
50 unless such city, county or school district elects otherwise, shall omit  
51 the provision for credit or refund contained in clause six of subdivi-  
52 sion (a) or subdivision (d) of section eleven hundred nineteen of this  
53 chapter. (ii) Any local law, ordinance or resolution enacted by any  
54 city, county or school district, imposing the taxes authorized by this  
55 subdivision, shall omit the residential solar energy systems equipment

1 and electricity exemption provided for in subdivision (ee), the commercial solar energy systems equipment and electricity exemption provided  
2 for in subdivision (ii), the commercial fuel cell electricity generating  
3 systems equipment and electricity generated by such equipment exemption  
4 provided for in subdivision (kk) and the clothing and footwear exemption  
5 provided for in paragraph thirty of subdivision (a) of section eleven  
6 hundred fifteen of this chapter, unless such city, county or school  
7 district elects otherwise as to such residential solar energy systems  
8 equipment and electricity exemption, such commercial solar energy  
9 systems equipment and electricity exemption, commercial fuel cell electricity  
10 generating systems equipment and electricity generated by such  
11 equipment exemption or such clothing and footwear exemption. (iii) Any local law, ordinance or resolution enacted by any city, county or school district, imposing the taxes authorized by this subdivision, shall omit the motor fuel and diesel motor fuel exemption provided for in paragraph forty-seven of subdivision (a) of section eleven hundred fifteen of this chapter, unless such city, county or school district elects otherwise; provided that if such a city having a population of one million or more enacts the resolution described in subdivision (q) of this section or repeals such resolution, such resolution or repeal shall also be deemed to amend any local law, ordinance or resolution enacted by such a city imposing such taxes pursuant to the authority of this subdivision, whether or not such taxes are suspended at the time such city enacts its resolution pursuant to subdivision (q) of this section or at the time of any such repeal; provided, further, that any such local law, ordinance or resolution and section eleven hundred seven of this chapter, as deemed to be amended in the event a city of one million or more enacts a resolution pursuant to the authority of subdivision (q) of this section, shall be further amended, as provided in section twelve hundred eighteen of this subpart, so that the motor fuel and diesel motor fuel exemption in any such local law, ordinance or resolution or in such section eleven hundred seven of this chapter is the same as the motor fuel and diesel motor fuel exemption in paragraph forty-seven of subdivision (a) of section eleven hundred fifteen of this chapter.

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

38 (d) A local law, ordinance or resolution imposing any tax pursuant to  
39 this section, increasing or decreasing the rate of such tax, repealing  
40 or suspending such tax, exempting from such tax the energy sources and  
41 services described in paragraph three of subdivision (a) or of subdivision  
42 (b) of this section or changing the rate of tax imposed on such  
43 energy sources and services or providing for the credit or refund  
44 described in clause six of subdivision (a) of section eleven hundred  
45 nineteen of this chapter, or electing or repealing the exemption for  
46 residential solar equipment and electricity in subdivision (ee) of  
47 section eleven hundred fifteen of this article, or the exemption for  
48 commercial solar equipment and electricity in subdivision (ii) of  
49 section eleven hundred fifteen of this article, or electing or repealing  
50 the exemption for commercial fuel cell electricity generating systems  
51 equipment and electricity generated by such equipment in subdivision  
52 (kk) of section eleven hundred fifteen of this article must go into  
53 effect only on one of the following dates: March first, June first,  
54 September first or December first; provided, that a local law, ordinance  
55 or resolution providing for the exemption described in paragraph thirty  
56 of subdivision (a) of section eleven hundred fifteen of this chapter or

1 repealing any such exemption or a local law, ordinance or resolution  
2 providing for a refund or credit described in subdivision (d) of section  
3 eleven hundred nineteen of this chapter or repealing such provision so  
4 provided must go into effect only on March first; provided, further,  
5 that a local law, ordinance or resolution providing for the exemption  
6 described in paragraph forty-seven of subdivision (a) of section eleven  
7 hundred fifteen of this chapter or repealing any such exemption so  
8 provided and a resolution enacted pursuant to the authority of subdivi-  
9 sion (q) of this section providing such exemption or repealing such  
10 exemption so provided may go into effect immediately. No such local law,  
11 ordinance or resolution shall be effective unless a certified copy of  
12 such law, ordinance or resolution is mailed by registered or certified  
13 mail to the commissioner at the commissioner's office in Albany at least  
14 ninety days prior to the date it is to become effective. However, the  
15 commissioner may waive and reduce such ninety-day minimum notice  
16 requirement to a mailing of such certified copy by registered or certi-  
17 fied mail within a period of not less than thirty days prior to such  
18 effective date if the commissioner deems such action to be consistent  
19 with the commissioner's duties under section twelve hundred fifty of  
20 this article and the commissioner acts by resolution. Where the  
21 restriction provided for in section twelve hundred twenty-three of this  
22 article as to the effective date of a tax and the notice requirement  
23 provided for therein are applicable and have not been waived, the  
24 restriction and notice requirement in section twelve hundred twenty-  
25 three of this article shall also apply.

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

28 (q) Notwithstanding any other provision of state or local law, ordi-  
29 nance or resolution to the contrary:

30 (1) Any city having a population of one million or more in which the  
31 taxes imposed by section eleven hundred seven of this chapter are in  
32 effect, acting through its local legislative body, is hereby authorized  
33 and empowered to elect to provide the exemption from such taxes for the  
34 same motor fuel and diesel motor fuel exempt from state sales and  
35 compensating use taxes described in paragraph forty-seven of subdivision  
36 (a) of section eleven hundred fifteen of this chapter by enacting a  
37 resolution in the form set forth in paragraph two of this subdivision;  
38 whereupon, upon compliance with the provisions of subdivisions (d) and  
39 (e) of this section, such enactment of such resolution shall be deemed  
40 to be an amendment to such section eleven hundred seven and such section  
41 eleven hundred seven shall be deemed to incorporate such exemption as if  
42 it had been duly enacted by the state legislature and approved by the  
43 governor.

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

46 Section one. Receipts from sales of and consideration given or  
47 contracted to be given for purchases of motor fuel and diesel motor fuel  
48 exempt from state sales and compensating use taxes pursuant to paragraph  
49 forty-seven of subdivision (a) of section eleven hundred fifteen of the  
50 tax law shall also be exempt from sales and compensating use taxes  
51 imposed in this jurisdiction.

52 Section two. This resolution shall take effect, (insert the date) and  
53 shall apply to sales made and uses occurring on and after that date  
54 although made or occurring under a prior contract.

55 § 6. The commissioner of taxation and finance is hereby authorized to  
56 implement the provisions of this act with respect to the elimination of

1 the imposition of sales tax, additional taxes, and supplemental taxes on  
2 diesel motor fuel and motor fuel and all other taxes so addressed by  
3 this act.

4 § 7. This act shall take effect on the first day of the sales tax  
5 quarterly period, as described in subdivision (b) of section 1136 of the  
6 tax law, next commencing at least 90 days after this act shall have  
7 become a law and shall apply in accordance with the applicable transi-  
8 tional provisions of sections 1106 and 1217 of the tax law and shall  
9 expire and be deemed repealed two years after such date.

10

## PART B

11 Section 1. Paragraph 3 of subdivision (a) of section 1115 of the tax  
12 law, as amended by chapter 201 of the laws of 1976, is amended to read  
13 as follows:

14 (3) Drugs and medicines intended for use, internally or externally, in  
15 the cure, mitigation, treatment or prevention of illnesses or diseases  
16 in human beings, medical equipment (including component parts thereof)  
17 and supplies required for such use or to correct or alleviate physical  
18 incapacity, and products consumed by humans for the preservation of  
19 health but not including cosmetics [~~or toilet articles~~] notwithstanding  
20 the presence of medicinal ingredients therein or medical equipment  
21 (including component parts thereof) and supplies, other than such drugs  
22 and medicines, purchased at retail for use in performing medical and  
23 similar services for compensation.

24 § 2. Subdivision (a) of section 1115 of the tax law is amended by  
25 adding a new paragraph 48 to read as follows:

26 (48) Personal care products as determined by the commissioner.

27 § 3. Subdivision (b) of section 1107 of the tax law is amended by  
28 adding a new clause 13 to read as follows:

29 (13) Except as otherwise provided by law, the exemption provided in  
30 paragraph forty-eight of subdivision (a) of section eleven hundred  
31 fifteen of this article relating to personal care products shall be  
32 applicable pursuant to a local law, ordinance or resolution adopted by a  
33 city subject to the provisions of this section. Such city is empowered  
34 to adopt or repeal such a local law, ordinance or resolution. Such  
35 adoption or repeal shall also be deemed to amend any local law, ordi-  
36 nance or resolution enacted by such a city imposing taxes pursuant to  
37 the authority of subdivision (a) of section twelve hundred ten of this  
38 chapter.

39 § 4. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as  
40 amended by section 5 of part J of chapter 59 of the laws of 2021, is  
41 amended to read as follows:

42 (1) Either, all of the taxes described in article twenty-eight of this  
43 chapter, at the same uniform rate, as to which taxes all provisions of  
44 the local laws, ordinances or resolutions imposing such taxes shall be  
45 identical, except as to rate and except as otherwise provided, with the  
46 corresponding provisions in such article twenty-eight, including the  
47 definition and exemption provisions of such article, so far as the  
48 provisions of such article twenty-eight can be made applicable to the  
49 taxes imposed by such city or county and with such limitations and  
50 special provisions as are set forth in this article. The taxes author-  
51 ized under this subdivision may not be imposed by a city or county  
52 unless the local law, ordinance or resolution imposes such taxes so as  
53 to include all portions and all types of receipts, charges or rents,  
54 subject to state tax under sections eleven hundred five and eleven

1 hundred ten of this chapter, except as otherwise provided. Notwith-  
2 standing the foregoing, a tax imposed by a city or county authorized  
3 under this subdivision shall not include the tax imposed on charges for  
4 admission to race tracks and simulcast facilities under subdivision (f)  
5 of section eleven hundred five of this chapter. (i) Any local law, ordi-  
6 nance or resolution enacted by any city of less than one million or by  
7 any county or school district, imposing the taxes authorized by this  
8 subdivision, shall, notwithstanding any provision of law to the contra-  
9 ry, exclude from the operation of such local taxes all sales of tangible  
10 personal property for use or consumption directly and predominantly in  
11 the production of tangible personal property, gas, electricity, refriger-  
12 eration or steam, for sale, by manufacturing, processing, generating,  
13 assembly, refining, mining or extracting; and all sales of tangible  
14 personal property for use or consumption predominantly either in the  
15 production of tangible personal property, for sale, by farming or in a  
16 commercial horse boarding operation, or in both; and all sales of fuel  
17 sold for use in commercial aircraft and general aviation aircraft; and,  
18 unless such city, county or school district elects otherwise, shall omit  
19 the provision for credit or refund contained in clause six of subdivi-  
20 sion (a) or subdivision (d) of section eleven hundred nineteen of this  
21 chapter. (ii) Any local law, ordinance or resolution enacted by any  
22 city, county or school district, imposing the taxes authorized by this  
23 subdivision, shall omit the residential solar energy systems equipment  
24 and electricity exemption provided for in subdivision (ee), the commer-  
25 cial solar energy systems equipment and electricity exemption provided  
26 for in subdivision (ii), the commercial fuel cell electricity generating  
27 systems equipment and electricity generated by such equipment exemption  
28 provided for in subdivision (kk) and the clothing and footwear exemption  
29 provided for in paragraph thirty of subdivision (a) of section eleven  
30 hundred fifteen of this chapter, unless such city, county or school  
31 district elects otherwise as to such residential solar energy systems  
32 equipment and electricity exemption, such commercial solar energy  
33 systems equipment and electricity exemption, commercial fuel cell elec-  
34 tricity generating systems equipment and electricity generated by such  
35 equipment exemption or such clothing and footwear exemption. (iii) Any  
36 local law, ordinance or resolution enacted by any city, county or school  
37 district, imposing the taxes authorized by this subdivision, shall omit  
38 the personal care products exemption provided for in paragraph forty-  
39 eight of subdivision (a) of section eleven hundred fifteen of this chap-  
40 ter, unless such city, county or school district elects otherwise;  
41 provided that if such a city having a population of one million or more  
42 enacts the resolution described in subdivision (r) of this section or  
43 repeals such resolution, such resolution or repeal shall also be deemed  
44 to amend any local law, ordinance or resolution enacted by such a city  
45 imposing such taxes pursuant to the authority of this subdivision,  
46 whether or not such taxes are suspended at the time such city enacts its  
47 resolution pursuant to subdivision (r) of this section or at the time of  
48 such repeal; provided, further, that any such local law, ordinance or  
49 resolution and section eleven hundred seven of this chapter, as deemed  
50 to be amended in the event a city of one million or more enacts a resol-  
51 ution pursuant to the authority of subdivision (r) of this section,  
52 shall be further amended, as provided in section twelve hundred eighteen  
53 of this subpart, so that the personal care products exemption in any  
54 such local law, ordinance or resolution or in such section eleven  
55 hundred seven of this chapter is the same as the personal care products

1 exemption in paragraph forty-eight of subdivision (a) of section eleven  
2 hundred fifteen of this chapter.

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

6 (d) A local law, ordinance or resolution imposing any tax pursuant to  
7 this section, increasing or decreasing the rate of such tax, repealing  
8 or suspending such tax, exempting from such tax the energy sources and  
9 services described in paragraph three of subdivision (a) or of subdivi-  
10 sion (b) of this section or changing the rate of tax imposed on such  
11 energy sources and services or providing for the credit or refund  
12 described in clause six of subdivision (a) of section eleven hundred  
13 nineteen of this chapter, or electing or repealing the exemption for  
14 residential solar equipment and electricity in subdivision (ee) of  
15 section eleven hundred fifteen of this article, or the exemption for  
16 commercial solar equipment and electricity in subdivision (ii) of  
17 section eleven hundred fifteen of this article, or electing or repealing  
18 the exemption for commercial fuel cell electricity generating systems  
19 equipment and electricity generated by such equipment in subdivision  
20 (kk) of section eleven hundred fifteen of this article must go into  
21 effect only on one of the following dates: March first, June first,  
22 September first or December first; provided, that a local law, ordinance  
23 or resolution providing for the exemption described in paragraph thirty  
24 of subdivision (a) of section eleven hundred fifteen of this chapter or  
25 repealing any such exemption or a local law, ordinance or resolution  
26 providing for a refund or credit described in subdivision (d) of section  
27 eleven hundred nineteen of this chapter or repealing such provision so  
28 provided must go into effect only on March first; provided, further,  
29 that a local law, ordinance or resolution providing for the exemption  
30 described in paragraph forty-eight of subdivision (a) of section eleven  
31 hundred fifteen of this chapter or repealing any such exemption so  
32 provided and a resolution enacted pursuant to the authority of subdivi-  
33 sion (r) of this section providing such exemption or repealing such  
34 exemption so provided may go into effect immediately. No such local law,  
35 ordinance or resolution shall be effective unless a certified copy of  
36 such law, ordinance or resolution is mailed by registered or certified  
37 mail to the commissioner at the commissioner's office in Albany at least  
38 ninety days prior to the date it is to become effective. However, the  
39 commissioner may waive and reduce such ninety-day minimum notice  
40 requirement to a mailing of such certified copy by registered or certi-  
41 fied mail within a period of not less than thirty days prior to such  
42 effective date if the commissioner deems such action to be consistent  
43 with the commissioner's duties under section twelve hundred fifty of  
44 this article and the commissioner acts by resolution. Where the  
45 restriction provided for in section twelve hundred twenty-three of this  
46 article as to the effective date of a tax and the notice requirement  
47 provided for therein are applicable and have not been waived, the  
48 restriction and notice requirement in section twelve hundred twenty-  
49 three of this article shall also apply.

50 § 6. Section 1210 of the tax law is amended by adding a new subdivi-  
51 sion (r) to read as follows:

52 (r) Notwithstanding any other provision of state or local law, ordi-  
53 nance or resolution to the contrary: (1) Any city having a population of  
54 one million or more in which the taxes imposed by section eleven hundred  
55 seven of this chapter are in effect, acting through its local legisla-  
56 tive body, is hereby authorized and empowered to elect to provide the

exemption from such taxes for the same personal care products exempt from state sales and compensating use taxes described in paragraph forty-eight of subdivision (a) of section eleven hundred fifteen of this chapter by enacting a resolution in the form set forth in paragraph two of this subdivision; whereupon, upon compliance with the provisions of subdivisions (d) and (e) of this section, such enactment of such resolution shall be deemed to be an amendment to such section eleven hundred seven and such section eleven hundred seven shall be deemed to incorporate such exemption as if it had been duly enacted by the state legislature and approved by the governor.

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

Section one. Receipts from sales of and consideration given or contracted to be given for purchases of personal care products exempt from state sales and compensating use taxes pursuant to paragraph forty-eight of subdivision (a) of section eleven hundred fifteen of the tax law shall also be exempt from sales and compensating use taxes imposed in this jurisdiction.

Section two. This resolution shall take effect, (insert the date) and shall apply to sales made and uses occurring on and after that date although made or occurring under a prior contract.

§ 7. The commissioner of taxation and finance is hereby authorized to implement the provisions of this act with respect to the elimination of the imposition of sales tax, additional taxes, and supplemental taxes on personal care products and all other taxes so addressed by this act.

§ 8. This act shall take effect on the first day of the sales tax quarterly period, as described in subdivision (b) of section 1136 of the tax law, beginning at least 90 days after the date this act shall have become a law and shall apply in accordance with the applicable transitional provisions of sections 1106 and 1217 of the tax law and shall expire and be deemed repealed two years after such date.

#### PART C

Section 1. Subdivision (a) of section 1115 of the tax law is amended by adding a new paragraph 49 to read as follows:

(49) Housekeeping supplies as determined by the commissioner.

§ 2. Subdivision (b) of section 1107 of the tax law is amended by adding a new clause 14 to read as follows:

(14) Except as otherwise provided by law, the exemption provided in paragraph forty-nine of subdivision (a) of section eleven hundred fifteen of this article relating to housekeeping supplies shall be applicable pursuant to a local law, ordinance or resolution adopted by a city subject to the provisions of this section. Such city is empowered to adopt or repeal such a local law, ordinance or resolution. Such adoption or repeal shall also be deemed to amend any local law, ordinance or resolution enacted by such a city imposing taxes pursuant to the authority of subdivision (a) of section twelve hundred ten of this chapter.

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

(1) Either, all of the taxes described in article twenty-eight of this chapter, at the same uniform rate, as to which taxes all provisions of the local laws, ordinances or resolutions imposing such taxes shall be identical, except as to rate and except as otherwise provided, with the

1 corresponding provisions in such article twenty-eight, including the  
2 definition and exemption provisions of such article, so far as the  
3 provisions of such article twenty-eight can be made applicable to the  
4 taxes imposed by such city or county and with such limitations and  
5 special provisions as are set forth in this article. The taxes author-  
6 ized under this subdivision may not be imposed by a city or county  
7 unless the local law, ordinance or resolution imposes such taxes so as  
8 to include all portions and all types of receipts, charges or rents,  
9 subject to state tax under sections eleven hundred five and eleven  
10 hundred ten of this chapter, except as otherwise provided. Notwith-  
11 standing the foregoing, a tax imposed by a city or county authorized  
12 under this subdivision shall not include the tax imposed on charges for  
13 admission to race tracks and simulcast facilities under subdivision (f)  
14 of section eleven hundred five of this chapter. (i) Any local law, ordi-  
15 nance or resolution enacted by any city of less than one million or by  
16 any county or school district, imposing the taxes authorized by this  
17 subdivision, shall, notwithstanding any provision of law to the contra-  
18 ry, exclude from the operation of such local taxes all sales of tangible  
19 personal property for use or consumption directly and predominantly in  
20 the production of tangible personal property, gas, electricity, refrig-  
21 eration or steam, for sale, by manufacturing, processing, generating,  
22 assembly, refining, mining or extracting; and all sales of tangible  
23 personal property for use or consumption predominantly either in the  
24 production of tangible personal property, for sale, by farming or in a  
25 commercial horse boarding operation, or in both; and all sales of fuel  
26 sold for use in commercial aircraft and general aviation aircraft; and,  
27 unless such city, county or school district elects otherwise, shall omit  
28 the provision for credit or refund contained in clause six of subdivi-  
29 sion (a) or subdivision (d) of section eleven hundred nineteen of this  
30 chapter. (ii) Any local law, ordinance or resolution enacted by any  
31 city, county or school district, imposing the taxes authorized by this  
32 subdivision, shall omit the residential solar energy systems equipment  
33 and electricity exemption provided for in subdivision (ee), the commer-  
34 cial solar energy systems equipment and electricity exemption provided  
35 for in subdivision (ii), the commercial fuel cell electricity generating  
36 systems equipment and electricity generated by such equipment exemption  
37 provided for in subdivision (kk) and the clothing and footwear exemption  
38 provided for in paragraph thirty of subdivision (a) of section eleven  
39 hundred fifteen of this chapter, unless such city, county or school  
40 district elects otherwise as to such residential solar energy systems  
41 equipment and electricity exemption, such commercial solar energy  
42 systems equipment and electricity exemption, commercial fuel cell elec-  
43 tricity generating systems equipment and electricity generated by such  
44 equipment exemption or such clothing and footwear exemption. (iii) Any  
45 local law, ordinance or resolution enacted by any city, county or school  
46 district, imposing the taxes authorized by this subdivision, shall omit  
47 the housekeeping supplies exemption provided for in paragraph forty-nine  
48 of subdivision (a) of section eleven hundred fifteen of this chapter,  
49 unless such city, county or school district elects otherwise; provided  
50 that if such a city having a population of one million or more enacts  
51 the resolution described in subdivision (s) of this section or repeals  
52 such resolution, such resolution or repeal shall also be deemed to amend  
53 any local law, ordinance or resolution enacted by such a city imposing  
54 such taxes pursuant to the authority of this subdivision, whether or not  
55 such taxes are suspended at the time such city enacts its resolution  
56 pursuant to subdivision (s) of this section or at the time of such

1 repeal; provided, further, that any such local law, ordinance or resolu-  
2 tion and section eleven hundred seven of this chapter, as deemed to be  
3 amended in the event a city of one million or more enacts a resolution  
4 pursuant to the authority of subdivision (s) of this section, shall be  
5 further amended, as provided in section twelve hundred eighteen of this  
6 subpart, so that the housekeeping supplies exemption in any such local  
7 law, ordinance or resolution or in such section eleven hundred seven of  
8 this chapter is the same as the housekeeping supplies exemption in para-  
9 graph forty-nine of subdivision (a) of section eleven hundred fifteen of  
10 this chapter.

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

14 (d) A local law, ordinance or resolution imposing any tax pursuant to  
15 this section, increasing or decreasing the rate of such tax, repealing  
16 or suspending such tax, exempting from such tax the energy sources and  
17 services described in paragraph three of subdivision (a) or of subdivi-  
18 sion (b) of this section or changing the rate of tax imposed on such  
19 energy sources and services or providing for the credit or refund  
20 described in clause six of subdivision (a) of section eleven hundred  
21 nineteen of this chapter, or electing or repealing the exemption for  
22 residential solar equipment and electricity in subdivision (ee) of  
23 section eleven hundred fifteen of this article, or the exemption for  
24 commercial solar equipment and electricity in subdivision (ii) of  
25 section eleven hundred fifteen of this article, or electing or repealing  
26 the exemption for commercial fuel cell electricity generating systems  
27 equipment and electricity generated by such equipment in subdivision  
28 (kk) of section eleven hundred fifteen of this article must go into  
29 effect only on one of the following dates: March first, June first,  
30 September first or December first; provided, that a local law, ordinance  
31 or resolution providing for the exemption described in paragraph thirty  
32 of subdivision (a) of section eleven hundred fifteen of this chapter or  
33 repealing any such exemption or a local law, ordinance or resolution  
34 providing for a refund or credit described in subdivision (d) of section  
35 eleven hundred nineteen of this chapter or repealing such provision so  
36 provided must go into effect only on March first; provided, further,  
37 that a local law, ordinance or resolution providing for the exemption  
38 described in paragraph forty-nine of subdivision (a) of section eleven  
39 hundred fifteen of this chapter or repealing any such exemption so  
40 provided and a resolution enacted pursuant to the authority of subdivi-  
41 sion (s) of this section providing such exemption or repealing such  
42 exemption so provided may go into effect immediately. No such local law,  
43 ordinance or resolution shall be effective unless a certified copy of  
44 such law, ordinance or resolution is mailed by registered or certified  
45 mail to the commissioner at the commissioner's office in Albany at least  
46 ninety days prior to the date it is to become effective. However, the  
47 commissioner may waive and reduce such ninety-day minimum notice  
48 requirement to a mailing of such certified copy by registered or certi-  
49 fied mail within a period of not less than thirty days prior to such  
50 effective date if the commissioner deems such action to be consistent  
51 with the commissioner's duties under section twelve hundred fifty of  
52 this article and the commissioner acts by resolution. Where the  
53 restriction provided for in section twelve hundred twenty-three of this  
54 article as to the effective date of a tax and the notice requirement  
55 provided for therein are applicable and have not been waived, the

1 restriction and notice requirement in section twelve hundred twenty-  
2 three of this article shall also apply.

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

5 (s) Notwithstanding any other provision of state or local law, ordi-  
6 nance or resolution to the contrary: (1) Any city having a population of  
7 one million or more in which the taxes imposed by section eleven hundred  
8 seven of this chapter are in effect, acting through its local legisla-  
9 tive body, is hereby authorized and empowered to elect to provide the  
10 exemption from such taxes for the same housekeeping supplies exempt from  
11 state sales and compensating use taxes described in paragraph forty-nine  
12 of subdivision (a) of section eleven hundred fifteen of this chapter by  
13 enacting a resolution in the form set forth in paragraph two of this  
14 subdivision; whereupon, upon compliance with the provisions of subdivi-  
15 sions (d) and (e) of this section, such enactment of such resolution  
16 shall be deemed to be an amendment to such section eleven hundred seven  
17 and such section eleven hundred seven shall be deemed to incorporate  
18 such exemption as if it had been duly enacted by the state legislature  
19 and approved by the governor.

20 (2) Form of resolution: Be it enacted by the (insert proper title of  
21 local legislative body) as follows:

22 Section one. Receipts from sales of and consideration given or  
23 contracted to be given for purchases of housekeeping supplies exempt  
24 from state sales and compensating use taxes pursuant to paragraph  
25 forty-nine of subdivision (a) of section eleven hundred fifteen of the  
26 tax law shall also be exempt from sales and compensating use taxes  
27 imposed in this jurisdiction.

28 Section two. This resolution shall take effect, (insert the date) and  
29 shall apply to sales made and uses occurring on and after that date  
30 although made or occurring under a prior contract.

31 § 6. The commissioner of taxation and finance is hereby authorized to  
32 implement the provisions of this act with respect to the elimination of  
33 the imposition of sales tax, additional taxes, and supplemental taxes on  
34 housekeeping supplies and all other taxes so addressed by this act.

35 § 7. This act shall take effect on the first day of the sales tax  
36 quarterly period, as described in subdivision (b) of section 1136 of the  
37 tax law, beginning at least 90 days after the date this act shall have  
38 become a law and shall apply in accordance with the applicable transi-  
39 tional provisions of sections 1106 and 1217 of the tax law and shall  
40 expire and be deemed repealed two years after such date.

41 PART D

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

44 (1-a) Food which is sold heated or prepared, including food sold at  
45 grocery stores, restaurants, diners, taverns, food trucks, and food  
46 courts at a mall and food that is catered.

47 § 2. Subdivision (b) of section 1107 of the tax law is amended by  
48 adding a new clause 15 to read as follows:

49 (15) Except as otherwise provided by law, the exemption provided in  
50 paragraph one-a of subdivision (a) of section eleven hundred fifteen of  
51 this article relating to heated or prepared foods shall be applicable  
52 pursuant to a local law, ordinance or resolution adopted by a city  
53 subject to the provisions of this section. Such city is empowered to  
54 adopt or repeal such a local law, ordinance or resolution. Such adoption

1 or repeal shall also be deemed to amend any local law, ordinance or  
2 resolution enacted by such a city imposing taxes pursuant to the author-  
3 ity of subdivision (a) of section twelve hundred ten of this chapter.

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

7 (1) Either, all of the taxes described in article twenty-eight of this  
8 chapter, at the same uniform rate, as to which taxes all provisions of  
9 the local laws, ordinances or resolutions imposing such taxes shall be  
10 identical, except as to rate and except as otherwise provided, with the  
11 corresponding provisions in such article twenty-eight, including the  
12 definition and exemption provisions of such article, so far as the  
13 provisions of such article twenty-eight can be made applicable to the  
14 taxes imposed by such city or county and with such limitations and  
15 special provisions as are set forth in this article. The taxes author-  
16 ized under this subdivision may not be imposed by a city or county  
17 unless the local law, ordinance or resolution imposes such taxes so as  
18 to include all portions and all types of receipts, charges or rents,  
19 subject to state tax under sections eleven hundred five and eleven  
20 hundred ten of this chapter, except as otherwise provided. Notwith-  
21 standing the foregoing, a tax imposed by a city or county authorized  
22 under this subdivision shall not include the tax imposed on charges for  
23 admission to race tracks and simulcast facilities under subdivision (f)  
24 of section eleven hundred five of this chapter. (i) Any local law, ordi-  
25 nance or resolution enacted by any city of less than one million or by  
26 any county or school district, imposing the taxes authorized by this  
27 subdivision, shall, notwithstanding any provision of law to the contra-  
28 ry, exclude from the operation of such local taxes all sales of tangible  
29 personal property for use or consumption directly and predominantly in  
30 the production of tangible personal property, gas, electricity, refrig-  
31 eration or steam, for sale, by manufacturing, processing, generating,  
32 assembly, refining, mining or extracting; and all sales of tangible  
33 personal property for use or consumption predominantly either in the  
34 production of tangible personal property, for sale, by farming or in a  
35 commercial horse boarding operation, or in both; and all sales of fuel  
36 sold for use in commercial aircraft and general aviation aircraft; and,  
37 unless such city, county or school district elects otherwise, shall omit  
38 the provision for credit or refund contained in clause six of subdivi-  
39 sion (a) or subdivision (d) of section eleven hundred nineteen of this  
40 chapter. (ii) Any local law, ordinance or resolution enacted by any  
41 city, county or school district, imposing the taxes authorized by this  
42 subdivision, shall omit the residential solar energy systems equipment  
43 and electricity exemption provided for in subdivision (ee), the commer-  
44 cial solar energy systems equipment and electricity exemption provided  
45 for in subdivision (ii), the commercial fuel cell electricity generating  
46 systems equipment and electricity generated by such equipment exemption  
47 provided for in subdivision (kk) and the clothing and footwear exemption  
48 provided for in paragraph thirty of subdivision (a) of section eleven  
49 hundred fifteen of this chapter, unless such city, county or school  
50 district elects otherwise as to such residential solar energy systems  
51 equipment and electricity exemption, such commercial solar energy  
52 systems equipment and electricity exemption, commercial fuel cell elec-  
53 tricity generating systems equipment and electricity generated by such  
54 equipment exemption or such clothing and footwear exemption. (iii) Any  
55 local law, ordinance or resolution enacted by any city, county or school  
56 district, imposing the taxes authorized by this subdivision, shall omit

1 the hot or prepared food items exemption provided for in paragraph one-a  
2 of subdivision (a) of section eleven hundred fifteen of this chapter,  
3 unless such city, county or school district elects otherwise; provided  
4 that if such a city having a population of one million or more enacts  
5 the resolution described in subdivision (t) of this section or repeals  
6 such resolution, such resolution or repeal shall also be deemed to amend  
7 any local law, ordinance or resolution enacted by such a city imposing  
8 such taxes pursuant to the authority of this subdivision, whether or not  
9 such taxes are suspended at the time such city enacts its resolution  
10 pursuant to subdivision (t) of this section or at the time of such  
11 repeal; provided, further, that any such local law, ordinance or resolu-  
12 tion and section eleven hundred seven of this chapter, as deemed to be  
13 amended in the event a city of one million or more enacts a resolution  
14 pursuant to the authority of subdivision (t) of this section, shall be  
15 further amended, as provided in section twelve hundred eighteen of this  
16 subpart, so that the hot or prepared food items exemption in any such  
17 local law, ordinance or resolution or in such section eleven hundred  
18 seven of this chapter is the same as the hot or prepared food items  
19 exemption in paragraph one-a of subdivision (a) of section eleven  
20 hundred fifteen of this chapter.

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

24 (d) A local law, ordinance or resolution imposing any tax pursuant to  
25 this section, increasing or decreasing the rate of such tax, repealing  
26 or suspending such tax, exempting from such tax the energy sources and  
27 services described in paragraph three of subdivision (a) or of subdivi-  
28 sion (b) of this section or changing the rate of tax imposed on such  
29 energy sources and services or providing for the credit or refund  
30 described in clause six of subdivision (a) of section eleven hundred  
31 nineteen of this chapter, or electing or repealing the exemption for  
32 residential solar equipment and electricity in subdivision (ee) of  
33 section eleven hundred fifteen of this article, or the exemption for  
34 commercial solar equipment and electricity in subdivision (ii) of  
35 section eleven hundred fifteen of this article, or electing or repealing  
36 the exemption for commercial fuel cell electricity generating systems  
37 equipment and electricity generated by such equipment in subdivision  
38 (kk) of section eleven hundred fifteen of this article must go into  
39 effect only on one of the following dates: March first, June first,  
40 September first or December first; provided, that a local law, ordinance  
41 or resolution providing for the exemption described in paragraph thirty  
42 of subdivision (a) of section eleven hundred fifteen of this chapter or  
43 repealing any such exemption or a local law, ordinance or resolution  
44 providing for a refund or credit described in subdivision (d) of section  
45 eleven hundred nineteen of this chapter or repealing such provision so  
46 provided must go into effect only on March first; provided, further,  
47 that a local law, ordinance or resolution providing for the exemption  
48 described in paragraph one-a of subdivision (a) of section eleven  
49 hundred fifteen of this chapter or repealing any such exemption so  
50 provided and a resolution enacted pursuant to the authority of subdivi-  
51 sion (t) of this section providing such exemption or repealing such  
52 exemption so provided may go into effect immediately. No such local law,  
53 ordinance or resolution shall be effective unless a certified copy of  
54 such law, ordinance or resolution is mailed by registered or certified  
55 mail to the commissioner at the commissioner's office in Albany at least  
56 ninety days prior to the date it is to become effective. However, the

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

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

14 (t) Notwithstanding any other provision of state or local law, ordi-  
15 nance or resolution to the contrary: (1) Any city having a population of  
16 one million or more in which the taxes imposed by section eleven hundred  
17 seven of this chapter are in effect, acting through its local legisla-  
18 tive body, is hereby authorized and empowered to elect to provide the  
19 exemption from such taxes for the same hot or prepared food items exempt  
20 from state sales and compensating use taxes described in paragraph one-a  
21 of subdivision (a) of section eleven hundred fifteen of this chapter by  
22 enacting a resolution in the form set forth in paragraph two of this  
23 subdivision; whereupon, upon compliance with the provisions of subdivi-  
24 sions (d) and (e) of this section, such enactment of such resolution  
25 shall be deemed to be an amendment to such section eleven hundred seven  
26 and such section eleven hundred seven shall be deemed to incorporate  
27 such exemption as if it had been duly enacted by the state legislature  
28 and approved by the governor.

29 (2) Form of resolution: Be it enacted by the (insert proper title of  
30 local legislative body) as follows:

31 Section one. Receipts from sales of and consideration given or  
32 contracted to be given for purchases of hot or prepared food items  
33 exempt from state sales and compensating use taxes pursuant to paragraph  
34 one-a of subdivision (a) of section eleven hundred fifteen of this chap-  
35 ter shall also be exempt from sales and compensating use taxes imposed  
36 in this jurisdiction.

37 Section two. This resolution shall take effect, (insert the date) and  
38 shall apply to sales made and uses occurring on and after that date  
39 although made or occurring under a prior contract.

40 § 6. The commissioner of taxation and finance is hereby authorized to  
41 implement the provisions of this act with respect to the elimination of  
42 the imposition of sales tax, additional taxes, and supplemental taxes on  
43 hot and prepared food items and all other taxes so addressed by this  
44 act.

45 § 7. This act shall take effect on the first day of the sales tax  
46 quarterly period, as described in subdivision (b) of section 1136 of the  
47 tax law, beginning at least 90 days after the date this act shall have  
48 become a law and shall apply in accordance with the applicable transi-  
49 tional provisions of sections 1106 and 1217 of the tax law and shall  
50 expire and be deemed repealed two years after such date.

51 § 2. Severability. If any clause, sentence, paragraph, section or part  
52 of this act shall be adjudged by any court of competent jurisdiction to  
53 be invalid and after exhaustion of all further judicial review, the  
54 judgment shall not affect, impair, or invalidate the remainder thereof,  
55 but shall be confined in its operation to the clause, sentence, para-

1 graph, section or part of this act directly involved in the controversy  
2 in which the judgment shall have been rendered.  
3 § 3. This act shall take effect immediately provided, however, that  
4 the applicable effective date of Parts A through D of this act shall be  
5 as specifically set forth in the last section of such Parts.