STATE OF NEW YORK

1442

2025-2026 Regular Sessions

IN SENATE

January 9, 2025

Introduced by Sens. BORRELLO, HELMING, OBERACKER -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

AN ACT to amend the tax law, in relation to increasing the tax exemption amount on clothing and apparel items from one hundred ten dollars to two hundred fifty dollars

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

Section 1. Paragraph 30 of subdivision (a) of section 1115 of the tax law, as amended by section 84 of part A of chapter 56 of the laws of 1998, is amended to read as follows:

(30) Clothing and footwear for which the receipt or consideration given or contracted to be given is less than [~~one~~] two hundred [~~ten~~] fifty dollars per article of clothing, per pair of shoes or other articles of footwear or per item used or consumed to make or repair such clothing and which becomes a physical component part of such clothing.

§ 2. This act shall take effect immediately.

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

LBD03962-01-5