STATE OF NEW YORK

5468

2025-2026 Regular Sessions

IN SENATE

February 21, 2025

Introduced by Sens. COMRIE, BORRELLO, HELMING, MARTINS, OBERACKER, ROLISON, STEC, TEDISCO, WEBB, WEBER -- 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 allowing a tax exemption with respect to fire extinguishers and fire, heat and carbon monoxide alarms purchased for residential use

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

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

(47) Fire extinguishers, fire alarms, heat alarms or carbon monoxide alarms purchased for residential use during the month of October.

§ 2. This act shall take effect on the thirtieth day after it shall have become a law and shall apply to eligible fire extinguishers, fire alarms, heat alarms and carbon monoxide alarms purchased on or after such effective date.

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

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