

# STATE OF NEW YORK

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6563

2025-2026 Regular Sessions

## IN SENATE

March 17, 2025

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Introduced by Sen. LANZA -- 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 providing an exemption for lifeguard services

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

1 Section 1. Section 1115 of the tax law is amended by adding a new  
2 subdivision (mm) to read as follows:

3 (mm) Services otherwise taxable under paragraph eight of subdivision  
4 (c) of section eleven hundred five of this article shall be exempt when  
5 such services are provided by a qualified lifeguard or aquatic supervi-  
6 sory staff as defined by part six of title ten of the New York state  
7 codes, rules and regulations.

8 § 2. This act shall take effect immediately.

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

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