

# STATE OF NEW YORK

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6992

2025-2026 Regular Sessions

## IN SENATE

March 27, 2025

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Introduced by Sen. PERSAUD -- 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 establishing a tax credit for baby bottles and bottle nipples

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) Baby bottles and bottle nipples. For the purposes of this para-  
4 graph:

5 (A) "Baby bottle" means a bottle fitted with a bottle nipple for  
6 giving milk and other drinks to babies and very young children.

7 (B) "Bottle nipple" means a flexible part of a baby bottle that has a  
8 hole for milk to flow through and that a baby can suck from.

9 § 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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