STATE OF NEW YORK

9910

IN SENATE

April 14, 2026

Introduced by Sen. GOUNARDES -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

AN ACT to repeal subdivision (jj) of section 1115 of the tax law relating to sales and compensating use taxes imposed with respect to vessels; and to repeal subdivision 13 of section 1118 of the tax law relating to sales and compensating use taxes imposed with respect to vessels

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

Section 1. Subdivision (jj) of section 1115 of the tax law, as added by section 1 of part SS of chapter 59 of the laws of 2015, is REPEALED.

§ 2. Subdivision 13 of section 1118 of the tax law, as added by section 2 of part SS of chapter 59 of the laws of 2015, is REPEALED.

§ 3. This act shall take effect on the first of January next succeeding the date on which it shall have become a law and shall apply to taxable years beginning on or after such date.

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

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