STATE OF NEW YORK

11697

IN ASSEMBLY

September 2, 2026

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Smullen) -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to a sales and use tax exemption for school buses and related items

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) School buses as such term is defined in section one hundred forty-two of the vehicle and traffic law, and parts, equipment, lubricants and fuel purchased and used in their operation.

§ 2. This act shall take effect on the first day of a quarterly sales tax period, as set forth in subdivision (b) of section 1136 of the tax law, next succeeding April 1, 2027. Effective immediately, the addition, amendment and/or repeal of any rule or regulation necessary for the implementation of this act on its effective date are authorized to be made and completed on or before such effective date.

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

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