STATE OF NEW YORK

1683

2025-2026 Regular Sessions

IN ASSEMBLY

January 14, 2025

Introduced by M. of A. ROSENTHAL -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to restricting sales tax exemptions on fur-bearing articles of clothing or footwear

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

Section 1. Paragraph 15 of subdivision (b) of section 1101 of the tax law, as amended by section 77 of part A of chapter 56 of the laws of 1998, is amended to read as follows:

(15) Clothing and footwear. (i) Clothing and footwear to be worn by human beings, but not including costumes [~~or~~]**,** rented formal wear, **or fur-bearing clothing or footwear,** and (ii) fabric, thread, yarn, buttons, snaps, hooks, zippers and like items which are used or consumed to make or repair such clothing (other than such costumes or rented formal wear) and which become a physical component part of such clothing, but not including such items made from pearls, precious or semi-precious stones, jewels or metals, or imitations thereof**, or fur**.

§ 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 the thirtieth day after it shall have become a law. 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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