STATE OF NEW YORK

2108

2025-2026 Regular Sessions

IN ASSEMBLY

January 15, 2025

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

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:

Section 1. Subdivision (a) of section 1115 of the tax law is amended by adding a new paragraph 47 to read as follows:

(47) Baby bottles and bottle nipples. For the purposes of this paragraph:

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

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

§ 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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