STATE OF NEW YORK

2148

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 exempting the sale of infant car seats from sales and compensating use tax

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) Infant car seats. For the purposes of this paragraph, "infant car seat" means an initial appropriate child restraint system as defined in subdivision four of section twelve hundred twenty-nine-c of the vehicle and traffic law.

§ 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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