STATE OF NEW YORK

2169

2025-2026 Regular Sessions

IN ASSEMBLY

January 15, 2025

Introduced by M. of A. MANKTELOW, BRABENEC, ANGELINO, DeSTEFANO, HAWLEY, MILLER, MORINELLO, SAYEGH -- 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 farrier supplies and services from the sales and use taxes

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

Section 1. Section 1115 of the tax law is amended by adding a new subdivision (mm) to read as follows:

(mm) Services rendered by farrier, defined as a professional equine hoofcare expert and shoer of horses, in the shoeing of a horse, including but not limited to, any reasonable charge imposed by a farrier for travel to and from a farm or for rendering such services at a remote location on a farm, shall be exempt from taxes under this article.

§ 2. This act shall take effect on the first of April next succeeding the date on which it shall have become a law and shall apply to sales made and uses occurring on or after such effective date.

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

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