

# STATE OF NEW YORK

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2241

2025-2026 Regular Sessions

## IN ASSEMBLY

January 15, 2025

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

AN ACT to amend the tax law, in relation to granting a sales and compensating use tax exemption for the sale of items designed to ensure the safe handling and storage of firearms

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

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

3 (47) Sales of any safe storage depository as defined in subdivision  
4 three of section 265.45 of the penal law, firearm safety locks, trigger  
5 locks or other items designed to ensure the safe handling and storage of  
6 firearms.

7 § 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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