

STATE OF NEW YORK

2453

2025-2026 Regular Sessions

IN ASSEMBLY

January 17, 2025

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

AN ACT to amend the tax law, in relation to exempting zero-emission school buses from sales and use taxes

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

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

3 (mm) Notwithstanding any other provision of law to the contrary,
4 receipts from the sale of zero-emission school buses, as such term is
5 defined in section thirty-six hundred thirty-eight of the education law
6 and parts or equipment purchased and used in the operation of such buses
7 shall be exempt from taxes imposed by this article.

8 § 2. This act shall take effect on the first day of a quarterly sales
9 tax period, as set forth in subdivision (b) of section 1136 of the tax
10 law, next commencing at least thirty days after this act shall have
11 become a law and shall apply in accordance with the applicable transi-
12 tional provisions of section 1106 of the tax law. Effective immediately,
13 the addition, amendment and/or repeal of any rule or regulation neces-
14 sary for the implementation of this act on its effective date are
15 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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