

STATE OF NEW YORK

3765

2025-2026 Regular Sessions

IN ASSEMBLY

January 30, 2025

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

AN ACT to amend the tax law, in relation to establishing a sales tax exemption for background check fees

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) Fees imposed on national instant criminal background checks
4 pursuant to section two hundred twenty-eight of the executive law.

5 § 2. This act shall take effect on the first day of the sales tax
6 quarterly period, as described in subdivision (b) of section 1136 of the
7 tax law, next commencing at least 90 days after this act shall have
8 become a law and shall apply in accordance with the applicable transi-
9 tional provisions of sections 1106 and 1217 of the tax law.

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

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