

STATE OF NEW YORK

5264

2025-2026 Regular Sessions

IN ASSEMBLY

February 12, 2025

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

AN ACT to amend the tax law, in relation to exempting certain over the counter family planning supplies from sales and compensating use taxes

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) Over the counter family planning supplies. For purposes of this
4 subdivision, "over the counter family planning supplies" shall mean
5 items that can be purchased in a store without a prescription that
6 prevent pregnancy or provide protection against sexually transmitted
7 infections.

8 § 2. This act shall take effect on the first day of the sales tax
9 quarterly period, as defined pursuant to subdivision (b) of section 1136
10 of the tax law, that begins after the ninetieth day after the date this
11 act shall have become a law and shall apply to sales made on or after
12 such date.

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

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