STATE OF NEW YORK

7023

2025-2026 Regular Sessions

IN ASSEMBLY

March 18, 2025

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

AN ACT to amend the tax law, in relation to providing for a sales and use tax exemption for items necessary for the care and safety of an infant or small child, and to allowing the city of New York to opt out of such tax exemption as applied to local taxes

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

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

(47) Items necessary for the care and safety of an infant or small child, including, but not limited to: strollers, car seats, infant and toddler mattresses, and cribs.

§ 2. Subdivision (b) of section 1107 of the tax law is amended by adding a new clause 12 to read as follows:

(12) Notwithstanding the provisions of section eleven hundred fifteen of this article or any other provision of law, a city with a population of a million or more may, by local law, ordinance, or resolution adopted by such city, exempt itself from the exemption from taxes under subdivision (a) of this section otherwise provided in accordance with the exemption on sales of items necessary for the care and safety of an infant or small child as provided under paragraph forty-seven of subdivision (a) of such section eleven hundred fifteen. Such city shall be empowered to adopt or repeal such local law, ordinance, or resolution. Such adoption or repeal shall also be deemed to amend any local law, ordinance, or resolution enacted by such a city imposing taxes pursuant to the authority of subdivision (a) of section twelve hundred ten of this chapter.

§ 3. Paragraph 1 of subdivision (a) of section 1210 of the tax law is amended by adding a new subparagraph (iii) to read as follows:

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

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(iii) Any local law, ordinance or resolution enacted by any city, county or school district, imposing the taxes authorized by this subdivision, shall include the sales items necessary for the care and safety of an infant or small child as provided for in paragraph forty-seven of subdivision (a) of section eleven hundred fifteen of this chapter, unless such city, county or school district elects otherwise; provided that if such a city having a population of one million or more enacts the resolution described in subdivision (p) of this section or repeals such resolution, such repeal or resolution shall also be deemed to amend any local law, ordinance or resolution enacted by such a city providing exemptions from such tax exemption pursuant to the authority of this subdivision, whether or not such taxes are suspended at the time such city enacts its resolution pursuant to subdivision (p) of this section or at the time of any such repeal; provided further that section eleven hundred seven of this chapter, shall not apply to a city of one million or more upon the enactment a resolution by such city pursuant to the authority of subdivision (p) of this section.

§ 4. Subdivision (d) of section 1210 of the tax law, as amended by section 4 of part WW of chapter 60 of the laws of 2016, is amended to read as follows:

(d) A local law, ordinance or resolution imposing any tax pursuant to this section, increasing or decreasing the rate of such tax, repealing or suspending such tax, exempting from such tax the energy sources and services described in paragraph three of subdivision (a) or of subdivision (b) of this section or changing the rate of tax imposed on such energy sources and services or providing for the credit or refund described in clause six of subdivision (a) of section eleven hundred nineteen of this chapter, or electing or repealing the exemption for residential solar equipment and electricity in subdivision (ee) of section eleven hundred fifteen of this article, or the exemption for commercial solar equipment and electricity in subdivision (ii) of section eleven hundred fifteen of this article, or electing or repealing the exemption for commercial fuel cell electricity generating systems equipment and electricity generated by such equipment in subdivision (kk) of section eleven hundred fifteen of this article must go into effect only on one of the following dates: March first, June first, September first or December first; provided, that a local law, ordinance or resolution providing for the exemption described in paragraph thirty of subdivision (a) of section eleven hundred fifteen of this chapter or repealing any such exemption or a local law, ordinance or resolution providing for a refund or credit described in subdivision (d) of section eleven hundred nineteen of this chapter or repealing such provision so provided must go into effect only on March first; provided, further, that a local law, ordinance or resolution providing for exemption from the tax exemption described in paragraph forty-seven of subdivision (a) of section eleven hundred fifteen of this chapter or repealing any such exemption from such tax exemption so provided and a resolution enacted pursuant to the authority of subdivision (p) of this section providing for such exemption from such tax exemption or repealing such exemption from such tax exemption so provided may go into effect immediately. No such local law, ordinance or resolution shall be effective unless a certified copy of such law, ordinance or resolution is mailed by registered or certified mail to the commissioner at the commissioner's office in Albany at least ninety days prior to the date it is to become effective. However, the commissioner may waive and reduce such ninety-day minimum notice requirement to a mailing of such certified copy by regis-

tered or certified mail within a period of not less than thirty days prior to such effective date if the commissioner deems such action to be consistent with the commissioner's duties under section twelve hundred fifty of this article and the commissioner acts by resolution. Where the restriction provided for in section twelve hundred twenty-three of this article as to the effective date of a tax and the notice requirement provided for therein are applicable and have not been waived, the restriction and notice requirement in section twelve hundred twenty-three of this article shall also apply.

§ 5. Section 1210 of the tax law is amended by adding a new subdivision (p) to read as follows:

(p) Notwithstanding any other provision of state or local law, ordinance or resolution to the contrary:

(1) Any city having a population of one million or more in which the taxes imposed by section eleven hundred seven of this chapter are in effect, acting through its local legislative body, is hereby authorized and empowered to elect to exempt itself from any required exemption from taxes in accordance with paragraph forty-seven of subdivision (a) of section eleven hundred fifteen of this chapter, providing for exemption from certain taxes on the sale of items necessary for the care and safety of an infant or small child from state sales and compensating use taxes, by enacting a resolution in the form set forth in paragraph two of this subdivision; whereupon, upon compliance with the provisions of subdivisions (d) and (e) of this section, such enactment of such resolution shall be deemed to be in full force and effect.

(2) Form of Resolution: Be it enacted by the (insert proper title of local legislative body) as follows:

Section 1. Receipts from sales of and consideration given or contracted to be given for items necessary for the care and safety of an infant or small child exempt from state sales and compensating use taxes pursuant to paragraph forty-seven of subdivision (a) of section eleven hundred fifteen of this chapter shall not be exempt from sales and compensating use taxes imposed in this jurisdiction.

2. This resolution shall take effect, (insert the date) and shall apply to sales made and uses occurring on and after that date although shall not include sales made or occurring under a prior contract.

§ 6. This act shall take effect on the first day of the sales tax quarterly period, as described in subdivision (b) of section 1136 of the tax law, beginning at least ninety days after the date this act shall have become a law.