

# STATE OF NEW YORK

7486

2025-2026 Regular Sessions

## IN ASSEMBLY

March 28, 2025

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

AN ACT to amend the tax law, in relation to exempting certain dry cleaning equipment or machinery certified by the department of environmental conservation 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. Subdivision (a) of section 1115 of the tax law is amended  
2 by adding a new paragraph 47 to read as follows:

3 (47) Equipment or machinery certified by the department of environ-  
4 mental conservation, pursuant to regulations promulgated by such depart-  
5 ment, for pollution prevention or control which, for purposes of this  
6 paragraph, shall mean any process, facility, device, fixture, equipment  
7 or machinery used primarily for the control, prevention or abatement of  
8 pollution or contaminants from the operation of a dry cleaning plant,  
9 including any structure, machinery or equipment installed in the recon-  
10 struction or replacement of such process, facility, device, fixture,  
11 equipment or machinery. This paragraph shall apply only to professional  
12 cleaning systems that do not rely on EPA Classified Hazardous Air Pollu-  
13 tants and qualify for or are exempt from air facility registration with  
14 the department of environmental conservation.

15 § 2. This act shall take effect on the first day of the sales tax  
16 quarterly period, as designated in subdivision (b) of section 1136 of  
17 the tax law, next commencing after this act shall have become a law and  
18 shall apply to sales made on or after the effective date of this act.  
19 Effective immediately, the addition, amendment and/or repeal of any rule  
20 or regulation necessary for the implementation of this act on its effec-  
21 tive date are authorized to be made and completed on or before such  
22 effective date.

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

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