STATE OF NEW YORK

10491

IN SENATE

May 15, 2026

Introduced by Sen. HELMING -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

AN ACT to amend the tax law, in relation to the computation of sales tax on new mobile homes

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

Section 1. Subdivision (f) of section 1111 of the tax law, as added by chapter 986 of the laws of 1983, is amended to read as follows:

(f) The retail sales tax imposed under subdivision (a) of section eleven hundred five and the compensating use tax imposed under section eleven hundred ten, when computed in respect to a new mobile home, shall be computed on seventy percent of the receipts or consideration given therefor by the purchaser or user**; except if such new mobile home is purchased as a primary residence it shall be computed on thirty-five percent of the receipts or consideration given therefor by the purchaser or user**.

§ 2. This act shall take effect immediately.

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

LBD15687-01-6