STATE OF NEW YORK

3727

2025-2026 Regular Sessions

IN SENATE

January 29, 2025

Introduced by Sens. LANZA, MURRAY -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to sales tax on clothing and footwear in cities with a population of one million or more

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

Section 1. Paragraph 30 of subdivision (a) of section 1115 of the tax law, as amended by section 84 of part A of chapter 56 of the laws of 1998, is amended to read as follows:

(30) Clothing and footwear for which the receipt or consideration given or contracted to be given is less than one hundred ten dollars per article of clothing, per pair of shoes or other articles of footwear or per item used or consumed to make or repair such clothing and which becomes a physical component part of such clothing**; provided, however, that in a city with a population of one million or more all clothing and footwear and items used or consumed to make or repair such clothing and which becomes a physical component part of such clothing regardless of cost shall be exempt from the taxes imposed under sections eleven hundred five and eleven hundred ten of this article**.

§ 2. This act shall take effect on the first of January next succeeding the date on which it shall have become a law.

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

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