STATE OF NEW YORK

4032

2025-2026 Regular Sessions

IN SENATE

January 31, 2025

Introduced by Sen. STAVISKY -- 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 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:

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

(47) Equipment or machinery certified by the department of environmental conservation, pursuant to regulations promulgated by such department, for pollution prevention or control which, for purposes of this paragraph, shall mean any process, facility, device, fixture, equipment or machinery used primarily for the control, prevention or abatement of pollution or contaminants from the operation of a dry cleaning plant, including any structure, machinery or equipment installed in the reconstruction or replacement of such process, facility, device, fixture, equipment or machinery. This paragraph shall apply only to professional cleaning systems that do not rely on EPA Classified Hazardous Air Pollutants and qualify for or are exempt from air facility registration with the department of environmental conservation.

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

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

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