STATE OF NEW YORK

5422

2025-2026 Regular Sessions

IN SENATE

February 21, 2025

Introduced by Sens. SKOUFIS, ASHBY, PARKER -- 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 from sales and use tax zero-emission school buses

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

Section 1. Section 1115 of the tax law is amended by adding a new subdivision (mm) to read as follows:

(mm) All zero-emissions school buses, as such term is defined in section thirty-six hundred thirty-eight of the education law, and any and all parts and pieces of equipment used in their operation.

§ 2. This act shall take effect on the first day of a quarterly sales tax period, as set forth in subdivision (b) of section 1136 of the tax law, next succeeding the thirtieth day after 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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