



## Legislation Text

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### Res. No. 1398

Resolution calling on the New York State Legislature to pass, and the Governor to sign, A.10753/S.8715 and A.10570/S.8732, exempting face coverings, including face masks or shields and cloth face coverings, from sales and use tax.

By Council Members Levin and Yeger

Whereas, A novel coronavirus, called SARS-CoV-2, first emerged in late 2019 and spread rapidly around the world; and

Whereas, The virus has greatly impacted New York City, which was the epicenter of the pandemic for months; and

Whereas, As of August 18, 2020, 227,158 residents of New York City had tested positive for COVID-19, the disease caused by SARS-CoV-2, with nearly 57,000 hospitalized for treatment; and

Whereas, COVID-19 has disproportionately impacted New Yorkers who are Black, Latinx, and lower income; and

Whereas, According to the Centers for Disease Control and Prevention (CDC), masks act as a simple barrier to help prevent respiratory droplets from traveling into the air and onto other people when the individual wearing the mask coughs, sneezes, talks, or raises their voice; and

Whereas, According to the CDC, masks are most likely to reduce the spread of COVID-19 when they are widely used by people in public settings; and

Whereas, In early April 2020, New York City and State started mandating New Yorkers wear face coverings when they go outside and are unable to socially distance, or maintain at least six feet of distance between themselves and others; and

Whereas, The New York City Department of Health and Mental Hygiene (DOHMH) defines face

coverings as any well-secured paper or cloth, like a bandana or scarf, that covers a person's nose and mouth; and

Whereas, A.10753/S.8715, sponsored by Assembly Member Jo Ann Simon and Senator Roxanne J. Persaud, and A.10570/S.8732, sponsored by Assembly Member Kimberly Jean-Pierre and Senator Kevin S. Parker, all call for face coverings of various types to be exempt from sales and use tax; and

Whereas, A.10753/S.8715 exempts protective face masks or shields worn to help slow the spread of COVID-19 from sales and compensating use taxes; and

Whereas, A.10570/S.8732 exempts the sale of cloth face coverings used to prevent the spread of COVID-19 from sales and use taxes; and

Whereas, A.10753/S.8715 and A.10570/S.8732 would apply to materials manufactured with the intent of covering the nose and mouth, and would exempt them from the 4 percent state sales tax/compensating use tax; and

Whereas, A.10753/S.8715 includes face shields, which are designed to protect the wearer against infection from airborne droplets, and are primarily used for eye protection for persons wearing them; and

Whereas, Since all New Yorkers over the age of two years old are required to wear a face mask when they cannot socially distance, the State should do all it can to ensure that masks are as accessible and affordable as possible; now, therefore, be it

Resolved, That the Council of the City of New York calls on the New York State Legislature to pass, and the Governor to sign, A.10753/S.8715 and A.10570/S.8732, exempting face coverings, including face masks or shields and cloth face coverings, from sales and use tax

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