

LOCAL LAW NO. “D” FOR 2026

LOCAL LAW NO. “D” FOR 2026: A LOCAL LAW OF THE COUNTY OF ALBANY, NEW YORK AMENDING CHAPTER 270-7 OF THE ALBANY COUNTY CODE TO EXEMPT THE SALE OF CLOTHING FROM SALES TAX

Introduced: 4/13/26

By Grimm:

BE IT ENACTED BY THE LEGISLATURE OF THE COUNTY OF ALBANY AS FOLLOWS:

Section I: Subdivision I of Section 270-7 of the Albany County Code is amended to read as follows:

- I. Receipts from sales of and consideration given or contracted to be given for purchases of clothing and footwear exempt from state sales and compensating use taxes pursuant to Paragraph (30) of Subdivision (a) of § 1115 of the New York Tax Law [~~during the periods commencing August 26, 2003, and ending September 1, 2003, and commencing January 26, 2004, and ending February 1, 2004,~~] shall also be exempt [~~during such periods~~] from sales and compensating use taxes imposed by this article.

Section 3. Severability.

If any clause, sentence, paragraph, subdivision, or part of this law or the application thereof to any person, firm, corporation or circumstance, shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, or invalidate the remainder of the law, but shall be

confined in its operation to the clause, sentence, paragraph, subdivision, or part of the law or in its application to the person, individual, firm, corporation or circumstance directly involved in the controversy in which such judgment or order may be rendered.

Section 4. SEQRA Compliance.

This County Legislature determines that this local law constitutes a “Type II action”

pursuant to the provisions of the State Environmental Quality Review Act (SEQRA),

and that no further action under SEQRA is required.

Section 5. Effective Date.

This local law shall take effect immediately after its filing with the Secretary of State.

Referred to Law and Audit and Finance Committees – 4/13/26