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States' Unmanned Aerial Vehicle Laws: *New York*



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NY TAX § 1115

Current through November 14, 2022

NY TAX § 1115 Exemptions From Sales and Use Taxes

(a) Receipts from the following shall be exempt from the tax on retail sales imposed under subdivision (a) of section eleven hundred five and the compensating use tax imposed under section eleven hundred ten:

...

(21-a) General aviation aircraft, and machinery or equipment to be installed on such aircraft. For purposes of this subdivision, "general aviation aircraft" means an aircraft that is used in civil aviation, that is not a commercial aircraft as defined in paragraph seventeen of subdivision (b) of section eleven hundred one of this article, military aircraft, unmanned aerial vehicle or drone.

...

