

STATE OF NEW YORK

3701--A

2019-2020 Regular Sessions

IN SENATE

February 13, 2019

Introduced by Sens. COMRIE, RANZENHOFER, STAVISKY -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to providing an exemption for tangible personal property and services sold by a cemetery

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

1 Section 1. Declaration of policy. The people of this state have a
2 vital interest in the maintenance and preservation of cemetery corpo-
3 rations to prevent them from becoming a burden upon local governments
4 and the community. The preservation of cemetery funds is vital to the
5 long-term maintenance and preservation of these burial grounds to
6 prevent abandonment and dilapidation. In order to preserve this order,
7 and the uniqueness of cemetery corporations, clarifications of cemetery
8 sales tax collections are necessary.

9 § 2. Subdivision (a) of section 1115 of the tax law is amended by
10 adding a new paragraph 7-a to read as follows:

11 (7-a) Tangible personal property and services sold by a cemetery for
12 the exclusive use on the grounds and in the buildings of the cemetery
13 corporation including but not limited to the additional services
14 provided by a cemetery as defined in paragraph (b) of section fifteen
15 hundred nine of the not-for-profit corporation law and for the mainte-
16 nance and preservation of lots, plots and parts thereof.

17 § 3. Subdivision (a) of section 1116 of the tax law is amended by
18 adding a new paragraph 10 to read as follows:

19 (10) A cemetery corporation, as defined in paragraph (a) of section
20 fifteen hundred two of the not-for-profit corporation law, including but
21 not limited to those cemeteries regulated by the religious corporations
22 law where it is the purchaser, user, or consumer, or where it is the
23 vendor of services or property exclusively to be used on the grounds or
24 buildings of the corporation.

25 § 4. This act shall take effect immediately.

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

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