STATE OF NEW YORK

4633

2021-2022 Regular Sessions

IN ASSEMBLY

February 4, 2021

Introduced by M. of A. ASHBY -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to exempting schools, student organizations, and certain other entities from sales taxes on certain prepared foods sold

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 (ll) to read as follows:

(ll) (1) Any food or food products that are sold by a school, school district, student organization, non-profit organization, or not-for-profit organization, shall be exempt from tax under this article where such food or food products:

(i) are sold heated, sold for consumption on the premises, or have been prepared by the seller and are ready to be eaten either on or off-premises; and

(ii) the total revenue received from such sales is less than two hundred fifty dollars.

(2) For the purposes of this subdivision, "student organization" shall mean a general organization of students of a school conducted under the rules and regulations of the board of education or with its approval, and engaged in extra classroom activities other than the operation of a cafeteria or restaurant service.

§ 2. 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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