

STATE OF NEW YORK

8339

IN SENATE

February 15, 2022

Introduced by Sen. KAPLAN -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

AN ACT to amend the tax law, in relation to extending sales tax exemption for certain food and drink vending machines

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

1 Section 1. Subparagraph (B) of paragraph 1 of subsection (a) of
2 section 1115 of the tax law, as amended by section 1 of part SS of chap-
3 ter 59 of the laws of 2021, is amended to read as follows:
4 (B) Until May thirty first, two thousand [~~twenty-two~~ twenty-five, the
5 food and drink excluded from the exemption provided by clauses (i), (ii)
6 and (iii) of subparagraph (A) of this paragraph, and bottled water,
7 shall be exempt under this subparagraph when sold for [~~one-dollar~~ two
8 dollars and fifty cents or less through any vending machine that accepts
9 coin or currency only or when sold for two dollars and fifty cents or
10 less through any vending machine that accepts any form of payment other
11 than coin or currency, whether or not it also accepts coin or currency.
12 § 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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