

STATE OF NEW YORK

10105

IN ASSEMBLY

February 2, 2026

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

AN ACT to amend the tax law, in relation to providing tax exemptions for certain receipts involving sporting events sponsored by an international federation recognized by the International Olympic Committee

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

1 Section 1. This act shall be known and may be cited as the "sporting
2 event promotion act".

3 § 2. Section 1115 of the tax law is amended by adding a new subdivi-
4 sion (mm) to read as follows:

5 (mm) (1) For the purposes of this subdivision, the following terms
6 shall have the following meanings:

7 (A) "Covered event" means a multi-sport or single-sport sporting event
8 conducted in whole or in part within New York state that:

9 (i) is organized, sanctioned, or conducted pursuant to the technical
10 rules and authority of an international federation recognized by the
11 International Olympic Committee or the International Paralympic Commit-
12 tee; and

13 (ii) is designated as a covered event by the commissioner of empire
14 state development pursuant to paragraph two of this subdivision.

15 Provided, however, that "covered event" shall not include:

16 (1) any event conducted primarily by, or under the commercial authori-
17 ty of, a professional sports league or league-affiliated entity that
18 operates a closed, franchise-based, or membership-guaranteed competi-
19 tion;

20 (2) any senior professional sporting event conducted primarily for
21 commercial profit, including events that provide guaranteed prize money,
22 appearance fees, or purses in excess of thresholds established by the
23 commissioner by regulation;

24 (3) any international or domestic world championship tournament in
25 soccer or football commonly known as a "World Cup," including any
26 substantially similar successor or derivative event, regardless of

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

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1 whether such event is conducted by an international federation recog-
2 nized by the International Olympic Committee;

3 (4) any event primarily promoted or conducted by a for-profit promoter
4 involving boxing, mixed martial arts, kickboxing, or any other combat
5 sport; or

6 (5) any motorsport or auto-racing event, including competitions
7 conducted as part of a professional racing series or championship.

8 (B) "Covered organization" means:

9 (i) an international federation recognized by the International Olym-
10 pic Committee or the International Paralympic Committee; or

11 (ii) an organizing committee, local organizing entity, or special-pur-
12 pose vehicle authorized or established by such federation to plan, bid
13 for, stage, or deliver a covered event.

14 (C) "Accredited person" means an athlete, coach, judge, referee, tech-
15 nical official, federation official, team medical staff, accredited
16 media, accredited workforce, or other individual who is issued an event
17 credential by a covered organizing committee for official duties at a
18 covered event.

19 (D) "Official use" means use that is necessary, customary, or reason-
20 ably related to participation in, officiating, producing, administering,
21 or broadcasting a covered event.

22 (E) "Temporary import" means tangible personal property brought into
23 New York state for official use in a covered event and removed from New
24 York state within one hundred eighty days after the end date of such
25 covered event, as determined under rules of the commissioner of taxation
26 and finance.

27 (2) The commissioner of empire state development, in consultation with
28 the commissioner of taxation and finance, shall promulgate rules for
29 designation of a covered event and verification of accredited status.
30 The commissioner shall construe this subdivision to advance interna-
31 tional amateur, Olympic, and Paralympic sport development and shall not
32 designate events whose primary purpose is commercial professional enter-
33 tainment.

34 (3) Receipts from and the use of tangible personal property and taxa-
35 ble services purchased for official use in connection with a covered
36 event shall be exempt from the tax on retail sales imposed under section
37 eleven hundred five and the compensating use tax imposed under section
38 eleven hundred ten of this article provided that such purchase is made
39 by:

40 (A) a covered organization; or

41 (B) an accredited person, to the extent such purchase is for official
42 use and is supported by documentation in the form prescribed by the
43 commissioner.

44 (4) The exemption in this subdivision shall include temporary imports
45 used for official use in connection with a covered event, and the exer-
46 cise of any right or power over such temporary imports, provided such
47 property is removed from New York state within the time period estab-
48 lished by rule.

49 (5) The commissioner of taxation and finance shall:

50 (A) prescribe an exemption certificate and an electronic verification
51 method for sellers and purchasers;

52 (B) may require credential numbers or other credential verification;
53 and

54 (C) may adopt anti-fraud provisions including post-audit authority,
55 recordkeeping, and penalties for misuse.

1 (6) This subdivision shall only apply to purchases occurring within
2 the period beginning ninety days prior to the opening day of the covered
3 event and ending thirty days after the closing day of the covered event,
4 or such other period as the commissioner may authorize by rule based on
5 event operational timelines.

6 (7) Nothing in this subdivision shall be construed to exempt alcoholic
7 beverages, cannabis products, tobacco products, or purchases for
8 personal consumption unrelated to official use.

9 § 3. This act shall take effect immediately and shall apply to covered
10 events designated on or after such effective date. Effective immediate-
11 ly, the addition, amendment and/or repeal of any rule or regulation
12 necessary for the implementation of this act on its effective date are
13 authorized to be made and completed on or before such effective date.