STATE OF NEW YORK

10216

IN ASSEMBLY

February 12, 2026

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

AN ACT to repeal paragraph 37 of subdivision (a) of section 1115 of the tax law relating to tangible personal property purchased by internet data centers; and to repeal subdivision (y) of section 1115 of the tax law relating to services performed on personal property purchased by internet data centers

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

Section 1. Paragraph 37 of subdivision (a) of section 1115 of the tax law is REPEALED.

§ 2. Subdivision (y) of section 1115 of the tax law is REPEALED.

§ 3. 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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