STATE OF NEW YORK

4194

2025-2026 Regular Sessions

IN ASSEMBLY

January 31, 2025

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

AN ACT to amend the tax law, in relation to exempting pet food from sales and compensating use taxes

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

Section 1. Subdivision (a) of section 1115 of the tax law is amended by adding a new paragraph 47 to read as follows:

(47) Pet food. For the purposes of this paragraph, the term "pet food" means food which is prepared and distributed for consumption by pets. For the purposes of this paragraph, "pet" means any domesticated animal normally maintained in or near the household of the owner thereof.

§ 2. This act shall take effect on the first day of a sales tax quarterly period, as described in subdivision (b) of section 1136 of the tax law, next commencing at least 60 days after this act shall have become a law.

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

LBD08436-01-5