STATE OF NEW YORK

9514

IN ASSEMBLY

January 9, 2026

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

AN ACT to amend a chapter of the laws of 2025 amending the tax law relating to excluding certain food donations from sales tax, as proposed in legislative bills numbers S. 2279 and A. 4216, in relation to the effectiveness thereof

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

Section 1. Section 2 of a chapter of the laws of 2025 amending the tax law relating to excluding certain food donations from sales tax, as proposed in legislative bills numbers S. 2279 and A. 4216, is amended to read as follows:

§ 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, beginning at least 90 days after the date this act shall have become a law and shall apply to sales made on or after such date~~] **July 1, 2026**.

§ 2. This act shall take effect on the same date and in the same manner as a chapter of the laws of 2025 amending the tax law relating to excluding certain food donations from sales tax, as proposed in legislative bills numbers S. 2279 and A. 4216, takes effect.

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

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