# STATE OF NEW YORK

9667

# IN ASSEMBLY

January 21, 2026

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

AN ACT to amend the tax law, in relation to granting sales and compensating use tax exemptions for certain tangible personal property and services used in the operation of recreational skiing facilities

**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) Energy efficient tangible personal property of whatever nature for use or consumption directly and exclusively: (i) in the production of snow; (ii) in the uphill transportation of skiers; or (iii) in the grooming and maintenance of snow by any person engaged in the business of operating a recreational facility for skiing.**

§ 2. Section 1115 of the tax law is amended by adding a new subdivision (mm) to read as follows:

**(mm) Fuel, gas, electricity and refrigeration, and gas, electric and refrigeration service of whatever nature for use or consumption directly and exclusively in the production of snow by any person engaged in the business of operating a recreational facility for skiing, shall be exempt from the taxes imposed under subdivisions (a) and (b) of section eleven hundred five and the compensating use tax imposed under section eleven hundred ten of this article.**

§ 3. This act shall take effect on the first of July next succeeding the date on which it shall have become a law.

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

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