STATE OF NEW YORK

5453

2025-2026 Regular Sessions

IN SENATE

February 21, 2025

Introduced by Sens. COMRIE, BROUK, CLEARE, COONEY, FELDER, HOYLMAN-SIGAL, MAY, S. RYAN, SEPULVEDA, SKOUFIS -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

AN ACT to amend the tax law, in relation to increasing the sale price threshold for food and drink sold in vending machines to be exempt from certain taxation

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

Section 1. Subparagraph (B) of paragraph 1 of subdivision (a) of section 1115 of the tax law, as amended by section 1 of part J of chapter 59 of the laws of 2024, is amended to read as follows:

(B) Until May thirty-first, two thousand [~~twenty-five~~] twenty-six, the food and drink excluded from the exemption provided by clauses (i), (ii) and (iii) of subparagraph (A) of this paragraph, and bottled water, shall be exempt under this subparagraph: (i) when sold for [~~one dollar and fifty cents~~] three dollars or less through any vending machine that accepts coin or currency only; or (ii) when sold for [~~two~~] three dollars and fifty cents or less through any vending machine that accepts any form of payment other than coin or currency, whether or not it also accepts coin or currency.

§ 2. 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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