# STATE OF NEW YORK

7937

2021-2022 Regular Sessions

# IN ASSEMBLY

June 2, 2021

Introduced by M. of A. J. A. GIGLIO -- read once and referred to the Committee on Local Governments

AN ACT to amend the tax law, in relation to exempting certain not-for-profit corporations from the real estate transfer tax if such conveyance is for the purpose of providing food for free to persons experiencing food insecurity

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

Section 1. Section 1449-ee of the tax law is amended by adding a new subdivision 6 to read as follows:

**6. In addition to any other exemption provided by this section, a town may, by local law, provide an exemption for conveyances to any food relief organization. For the purposes of this subdivision, a "food relief organization" shall mean a religious organization or any other tax exempt corporation, incorporated pursuant to the not-for-profit corporation law, that provides food for free to persons experiencing food insecurity, including but not limited to a food pantry, food bank, or soup kitchen.**

§ 2. This act shall take effect immediately; provided, however, that the amendments to section 1449-ee of the tax law made by section one of this act shall not affect the repeal of such section and shall be deemed repealed therewith.

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

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