STATE OF NEW YORK

2086

2021-2022 Regular Sessions

IN SENATE

January 19, 2021

Introduced by Sens. JORDAN, GOUNARDES -- 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 threshold for dues paid to any social or athletic club

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

Section 1. Subparagraph (i) of paragraph 2 of subdivision (f) of section 1105 of the tax law, as amended by chapter 673 of the laws of 1995, is amended to read as follows:

(i) The dues paid to any social or athletic club in this state if the dues of an active annual member, exclusive of the initiation fee, are in excess of [~~ten~~] **fifty** dollars per year, and on the initiation fee alone, regardless of the amount of dues, if such initiation fee is in excess of [~~ten~~] **fifty** dollars. Where the tax on dues applies to any such social or athletic club, the tax shall be paid by all members, other than honorary members, thereof regardless of the amount of their dues, and shall be paid on all dues or initiation fees for a period commencing on or after August first, nineteen hundred sixty-five. In the case of a life membership, the tax shall be upon the amount paid as life membership dues, however, a life member, other than an honorary member, paying an annual sales tax, based on the dues of an active annual member, shall continue such payments until the total amount of such tax paid is equal to the amount of tax that would have otherwise been due had the tax been imposed at the time such paid life membership has been purchased and at the then applicable rate.

§ 2. This act shall take effect on the first of January next succeeding the date upon 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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