

STATE OF NEW YORK

9247

IN ASSEMBLY

February 22, 2024

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

AN ACT to amend the tax law, in relation to exempting athletic club membership dues from a sales tax where such clubs utilize a municipal parkland

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

1 Section 1. Subparagraph (ii) of paragraph 2 of subdivision (f) of
2 section 1105 of the tax law is amended by adding a new clause (D) to
3 read as follows:

4 (D) An athletic club located on municipal parkland for which member-
5 ship dues are spent substantially on such improvement, maintenance and
6 operation of the athletic activities occurring solely on the premises of
7 a municipal parkland. For purposes of this clause, "spent substantially"
8 shall mean greater than ninety-five percent of the dues received in any
9 one year.

10 § 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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