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:

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

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

§ 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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