

# STATE OF NEW YORK

9563

## IN ASSEMBLY

March 20, 2024

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

AN ACT to amend the tax law, in relation to excluding certain food donations from sales tax

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

1 Section 1. Subparagraph (B) of paragraph (ii) of subdivision (d) of  
2 section 1105 of the tax law, as amended by chapter 135 of the laws of  
3 1972, is amended to read as follows:  
4 (B) food or drink sold to a student of a nursery school, kindergarten,  
5 elementary or secondary school at a restaurant or cafeteria located on  
6 the premises of such a school, or food or drink, other than beer, wine,  
7 or other alcoholic beverages, sold at a restaurant, tavern or other  
8 establishment located on the premises of a college, university or a  
9 school (other than a nursery school, kindergarten, elementary or second-  
10 ary school) to a student enrolled therein who purchases such food or  
11 drink under a contractual arrangement whereby the student does not pay  
12 cash at the time he is served, including donations of food points or  
13 funds to other students at such college, university, or school through  
14 an approved donation program, provided the school, college or university  
15 described in this subparagraph is operated by an exempt organization  
16 described in subdivision (a) of section eleven hundred sixteen, or is  
17 created, incorporated, registered, or licensed by the state legislature  
18 or pursuant to the education law or the regulations of the commissioner  
19 of education, or is incorporated by the regents of the university of the  
20 State of New York or with their consent or the consent of the commis-  
21 sioner of education as provided in section two hundred sixteen of the  
22 education law; and  
23 § 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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