

# STATE OF NEW YORK

685

2023-2024 Regular Sessions

## IN SENATE

January 6, 2023

Introduced by Sens. COMRIE, STAVISKY -- 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 providing an exemption for  
tangible personal property and services sold by a cemetery

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

1 Section 1. Declaration of policy. The people of this state have a  
2 vital interest in the maintenance and preservation of cemetery corpo-  
3 rations to prevent them from becoming a burden upon local governments  
4 and the community. The preservation of cemetery funds is vital to the  
5 long-term maintenance and preservation of these burial grounds to  
6 prevent abandonment and dilapidation. In order to preserve this order,  
7 and the uniqueness of cemetery corporations, clarifications of cemetery  
8 sales tax collections are necessary.

9 § 2. Subdivision (a) of section 1115 of the tax law is amended by  
10 adding a new paragraph 7-a to read as follows:

11 (7-a) Tangible personal property and services with charges and rates  
12 that have been submitted and approved by the state cemetery board and  
13 that are sold by a cemetery for the exclusive use on the grounds and in  
14 the buildings of the cemetery corporation including but not limited to  
15 the additional services provided by a cemetery as defined in paragraph  
16 (b) of section fifteen hundred nine of the not-for-profit corporation  
17 law and for the maintenance and preservation of lots, plots and parts  
18 thereof.

19 § 3. Subdivision (a) of section 1116 of the tax law is amended by  
20 adding a new paragraph 10 to read as follows:

21 (10) A cemetery corporation, as defined in paragraph (a) of section  
22 fifteen hundred two of the not-for-profit corporation law, including but  
23 not limited to those cemeteries regulated by the religious corporations  
24 law where it is the purchaser, user, or consumer, or where it is the  
25 vendor of services or property exclusively to be used on the grounds or  
26 buildings of the corporation.

27 § 4. 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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