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:

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

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

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

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

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

§ 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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