

STATE OF NEW YORK

10131

IN ASSEMBLY

February 2, 2026

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

AN ACT to amend the tax law, in relation to increasing tax credits for donations to food pantries by farmers

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

1 Section 1. Paragraph (a) of subdivision 52 of section 210-B of the
2 tax law, as added by section 4 of part DDD of chapter 59 of the laws of
3 2017, is amended to read as follows:

4 (a) General. In the case of a taxpayer that is an eligible farmer,
5 there shall be allowed a credit, to be computed as hereinafter provided
6 against the tax imposed by this article for taxable years beginning on
7 and after January first, two thousand [~~eighteen~~] twenty-eight. The
8 amount of the credit shall be [~~twenty-five~~] fifty percent of the fair
9 market value of the taxpayer's qualified donations made to any eligible
10 food pantry during the taxable year, not to exceed [~~five~~] ten thousand
11 dollars per taxable year. If the taxpayer is a partner in a partnership,
12 then the cap imposed by the preceding sentence shall be applied at the
13 entity level, so that the aggregate credit allowed to all partners of
14 such entity in the taxable year does not exceed [~~five~~] ten thousand
15 dollars.

16 § 2. Paragraph 1 of subsection (n-2) of section 606 of the tax law,
17 as added by section 1 of part DDD of chapter 59 of the laws of 2017, is
18 amended to read as follows:

19 (1) General. In the case of a taxpayer who is an eligible farmer,
20 there shall be allowed a credit, to be computed as hereinafter provided,
21 against the tax imposed by this article for taxable years beginning on
22 and after January first, two thousand [~~eighteen~~] twenty-eight. The
23 amount of the credit shall be [~~twenty-five~~] fifty percent of the fair
24 market value of the taxpayer's qualified donations made to any eligible
25 food pantry during the taxable year, not to exceed [~~five~~] ten thousand
26 dollars per taxable year. If the taxpayer is a partner in a partnership
27 or a shareholder of a New York S corporation, then the cap imposed by
28 the preceding sentence shall be applied at the entity level, so that the
29 aggregate credit allowed to all partners or shareholders of such entity
30 in the taxable year does not exceed [~~five~~] ten thousand dollars.

31 § 3. 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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