

# STATE OF NEW YORK

3473

2025-2026 Regular Sessions

## IN ASSEMBLY

January 27, 2025

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

AN ACT to amend the tax law, in relation to creating a vending to food pantries and soup kitchens tax credit

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

1 Section 1. Section 210-B of the tax law is amended by adding a new  
2 subdivision 28 to read as follows:

3 28. Vending to food pantry and soup kitchen tax credit. (a) Taxpayers  
4 who operate farms in the state of New York and sell fruits and vegeta-  
5 bles grown in New York to food pantries and soup kitchens may claim the  
6 vending to food pantry and soup kitchen tax credit against the tax  
7 imposed by this article at the close of the tax year provided, however,  
8 that the unused portion of any tax credit claimed shall not be carried  
9 forward and applied to another tax year.

10 (b) The amount of the credit shall be fifty percent of the revenue  
11 earned by the farmer from the sale of fruits and vegetables grown in New  
12 York to food pantries and soup kitchens.

13 (c) Taxpayers claiming the vending to food pantry and soup kitchen tax  
14 credit shall submit copies of the sales receipts with tax returns that  
15 claim a tax credit.

16 § 2. Section 606 of the tax law is amended by adding a new subsection  
17 (bbb) to read as follows:

18 (bbb) Vending to food pantry and soup kitchen tax credit. (1) A  
19 taxpayer shall be allowed a credit against the tax imposed by this arti-  
20 cle for revenue earned by vending fruits and vegetables grown in New  
21 York to food pantries and soup kitchens, to be computed as provided in  
22 paragraph two of this subsection.

23 (2) The amount of credit shall be fifty percent of the revenue earned  
24 by the farmer from the sale of fruits and vegetables grown in New York  
25 to food pantries and soup kitchens. In no event shall the credit

EXPLANATION--Matter in italics (underscored) is new; matter in brackets  
[-] is old law to be omitted.

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1 provided in this subsection be allowed in excess of the taxpayer's tax  
2 for such year.

3 § 3. Subparagraph (B) of paragraph 1 of subsection (i) of section 606  
4 of the tax law is amended by adding a new clause (lii) to read as  
5 follows:

6 <u>(lii) Vending to food pantry</u>	<u>Amount of credit under subdivision</u>
7 <u>and soup kitchen tax credit</u>	<u>twenty-eight of section two</u>
8 <u>under subsection (bbb)</u>	<u>hundred ten-B</u>

9 § 4. This act shall take effect immediately; provided, however, that  
10 the credits established by sections one, two and three of this act shall  
11 apply to taxable years beginning on or after January 1, 2026.