

STATE OF NEW YORK

4216

2025-2026 Regular Sessions

IN ASSEMBLY

January 31, 2025

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 Assem-
bly, 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~~] such student is served, including food sold to a
13 student enrolled therein purchasing a meal using an approved donation
14 program of funds or food points, provided the school, college or univer-
15 sity described in this subparagraph is operated by an exempt organiza-
16 tion described in subdivision (a) of section eleven hundred sixteen, or
17 is created, incorporated, registered, or licensed by the state legisla-
18 ture or pursuant to the education law or the regulations of the commis-
19 sioner of education, or is incorporated by the regents of the university
20 of the State of New York or with their consent or the consent of the
21 commissioner of education as provided in section two hundred sixteen of
22 the education law; and

23 § 2. This act shall take effect on the first day of a sales tax quar-
24 terly period, as described in subdivision (b) of section 1136 of the tax
25 law, beginning at least 90 days after the date this act shall have
26 become a law and shall apply to sales made on or after such date.

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

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