

# STATE OF NEW YORK

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5849

2025-2026 Regular Sessions

## IN ASSEMBLY

February 24, 2025

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

AN ACT to amend the tax law, in relation to exempting certain veterans  
service organizations from taxes on the sales of beer, wine and soda

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

1 Section 1. Subdivision (a) of section 1115 of the tax law is amended  
2 by adding a new paragraph 1-a to read as follows:

3 (1-a) Beer, wine and soda purchased or sold by veterans service organ-  
4 izations. For the purposes of this paragraph, the term "veterans service  
5 organizations" shall mean veterans service organizations chartered by  
6 the United States Congress pursuant to 38 USC 5902.

7 § 2. This act shall take effect on the first of January next succeed-  
8 ing the date on which it shall have become a law.

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

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