STATE OF NEW YORK

10815

IN ASSEMBLY

April 1, 2026

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

AN ACT to amend the tax law, in relation to exempting pet food from sales taxes

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

Section 1. Subdivision (a) of section 1115 of the tax law is amended by adding two new paragraphs 47 and 48 to read as follows:

(47) Pet food to include kibble, dry food, wet food, toppers, fresh, frozen and freeze-dried food. For the purposes of this subdivision, "pet" shall have the same meaning as such term is defined in subdivision eight of section one hundred twenty-eight of the agriculture and markets law.

(48) Specialty pet food which shall include any commercial feed prepared and distributed for consumption by specialty pets. For the purposes of this subdivision, "specialty pet" shall have the same meaning as such term is defined in subdivision ten of section one hundred twenty-eight of the agriculture and markets law.

§ 2. 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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