STATE OF NEW YORK

7294

2025-2026 Regular Sessions

IN ASSEMBLY

March 25, 2025

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

AN ACT to amend the tax law, in relation to granting a sales and compensating use tax exemption for the purchase of seeds to be cultivated to grow food for the purchaser's own or family consumption

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 a new paragraph 1-a to read as follows:

(1-a) Seeds which when cultivated produce food, when the purchaser thereof will use the food produced therefrom for such purchaser's own personal or family's human consumption. This paragraph shall not apply to any seeds resold by the purchaser thereof.

§ 2. This act shall take effect on the first of January next succeeding 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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