

STATE OF NEW YORK

9055

2025-2026 Regular Sessions

IN ASSEMBLY

September 5, 2025

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

AN ACT to amend the tax law, in relation to establishing a tax credit for food service establishment donations to food pantries

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 63 to read as follows:

3 63. Credit for food service establishment donations to food pantries.

4 (a) Allowance of credit. In the case of a taxpayer that is a food
5 service establishment, there shall be allowed a credit, to be computed
6 as hereinafter provided against the tax imposed by this article for
7 taxable years beginning on and after January first, two thousand twen-
8 ty-seven. The amount of the credit shall be fifty percent of the
9 marketed value of the taxpayer's qualified donations up to six dollars
10 per qualified donation made to any eligible community-based organization
11 during the taxable year, not to exceed ten thousand dollars total per
12 taxable year.

13 (b) Definitions. For the purposes of this subdivision, the following
14 terms shall have the following meanings:

15 (i) "Food service establishment" means a taxpayer whose federal gross
16 income from prepared food sales for the taxable year is at least half of
17 such taxpayer's federal gross income.

18 (ii) "Qualified donation" means a donation of a prepared meal adhering
19 to the standards of the most recent edition of the Dietary Guidelines
20 for Americans required by 7 U.S.C. § 5341. A qualified donation shall
21 not be transferred by the eligible food service establishment to the
22 eligible community-based organization in exchange for money, other prop-
23 erty, or services.

24 (iii) "Eligible community-based organization" means any program oper-
25 ating within this state that accepts or distributes prepared meals and

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

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1 has qualified for tax exemption under section 501(c)(3) of the internal
2 revenue code.

3 (iv) "Marketed value" means the cost of a prepared meal offered for
4 sale to the public.

5 (c) Record of donation. (i) To claim a credit under this subdivision,
6 a taxpayer must get and keep a receipt from the eligible community-based
7 organization showing: (1) the name of the eligible community-based
8 organization; (2) the date and location of the qualified donation; and
9 (3) a reasonably detailed description of the qualified donation.

10 (ii) A letter or other written communication from the eligible commu-
11 nity-based organization acknowledging receipt of the contribution and
12 containing the information in clauses one, two, and three of subpara-
13 graph (i) of this paragraph shall serve as a receipt.

14 (d) Application of credit. The credit allowed under this subdivision
15 for any taxable year shall not reduce the tax due for such year to less
16 than the amount prescribed in paragraph (d) of subdivision one of
17 section two hundred ten of this article. However, if the amount of cred-
18 it allowed under this subdivision for any taxable year reduces the tax
19 to such amount or if the taxpayer otherwise pays tax based on the fixed
20 dollar minimum amount, any amount of credit thus not deductible in such
21 taxable year shall be treated as an overpayment of tax to be credited or
22 refunded in accordance with the provisions of section one thousand
23 eighty-six of this chapter. Provided, however, the provisions of
24 subsection (c) of section one thousand eighty-eight of this chapter
25 notwithstanding, no interest shall be paid thereon.

26 § 2. This act shall take effect immediately.