

STATE OF NEW YORK

9667

IN ASSEMBLY

January 21, 2026

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

AN ACT to amend the tax law, in relation to granting sales and compensating use tax exemptions for certain tangible personal property and services used in the operation of recreational skiing facilities

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

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

3 (47) Energy efficient tangible personal property of whatever nature
4 for use or consumption directly and exclusively: (i) in the production
5 of snow; (ii) in the uphill transportation of skiers; or (iii) in the
6 grooming and maintenance of snow by any person engaged in the business
7 of operating a recreational facility for skiing.

8 § 2. Section 1115 of the tax law is amended by adding a new subdivi-
9 sion (mm) to read as follows:

10 (mm) Fuel, gas, electricity and refrigeration, and gas, electric and
11 refrigeration service of whatever nature for use or consumption directly
12 and exclusively in the production of snow by any person engaged in the
13 business of operating a recreational facility for skiing, shall be
14 exempt from the taxes imposed under subdivisions (a) and (b) of section
15 eleven hundred five and the compensating use tax imposed under section
16 eleven hundred ten of this article.

17 § 3. This act shall take effect on the first of July next succeeding
18 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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