STATE OF NEW YORK

1864

2025-2026 Regular Sessions

IN SENATE

January 14, 2025

Introduced by Sen. MARTINS -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

AN ACT to amend the tax law, in relation to exempting purchases made by civic associations from sales and compensating use tax

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 47 to read as follows:

(47) Any purchase made by a civic association which is used or intended to be used in such civic association's course of business. For purposes of this paragraph, "civic association" means a voluntary group of community members who work together to address common concerns, improve their neighborhood, and enhance the quality of life for residents by engaging in activities such as but not limited to advocating for local issues, organizing community events, and collaborating with government officials.

§ 2. This act shall take effect on the first day of the sales tax quarterly period, as described in subdivision (b) of section 1136 of the tax law, next commencing at least 90 days after this act shall have become a law and shall apply in accordance with the applicable transitional provisions of sections 1106 and 1217 of the tax law.

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

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