

STATE OF NEW YORK

2199

2025-2026 Regular Sessions

IN SENATE

January 15, 2025

Introduced by Sens. COMRIE, STAVISKY -- 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 providing an exemption for
tangible personal property and services sold by a cemetery

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

1 Section 1. Declaration of policy. The people of this state have a
2 vital interest in the maintenance and preservation of cemetery corpo-
3 rations to prevent them from becoming a burden upon local governments
4 and the community. The preservation of cemetery funds is vital to the
5 long-term maintenance and preservation of these burial grounds to
6 prevent abandonment and dilapidation. In order to preserve this order,
7 and the uniqueness of cemetery corporations, clarifications of cemetery
8 sales tax collections are necessary.

9 § 2. Subdivision (a) of section 1115 of the tax law is amended by
10 adding a new paragraph 7-a to read as follows:

11 (7-a) Tangible personal property and services with charges and rates
12 that have been submitted and approved by the state cemetery board and
13 that are sold by a cemetery for the exclusive use on the grounds and in
14 the buildings of the cemetery corporation including but not limited to
15 the additional services provided by a cemetery as defined in paragraph
16 (b) of section fifteen hundred nine of the not-for-profit corporation
17 law and for the maintenance and preservation of lots, plots and parts
18 thereof.

19 § 3. Subdivision (a) of section 1116 of the tax law is amended by
20 adding a new paragraph 10 to read as follows:

21 (10) A cemetery corporation, as defined in paragraph (a) of section
22 fifteen hundred two of the not-for-profit corporation law, including but
23 not limited to those cemeteries regulated by the religious corporations
24 law where it is the purchaser, user, or consumer, or where it is the
25 vendor of services or property exclusively to be used on the grounds or
26 buildings of the corporation.

27 § 4. This act shall take effect immediately.

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

LBD04912-01-5