

STATE OF NEW YORK

389

2025-2026 Regular Sessions

IN SENATE

(Prefiled)

January 8, 2025

Introduced by Sen. PALUMBO -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to exempting certain not-for-profit corporations from the real estate transfer tax if such conveyance is for the purpose of providing food for free to persons experiencing food insecurity

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

1 Section 1. Section 1449-ee of the tax law is amended by adding a new
2 subdivision 6 to read as follows:

3 6. In addition to any other exemption provided by this section, a town
4 may, by local law, provide an exemption for conveyances to any food
5 relief organization. For the purposes of this subdivision, a "food
6 relief organization" shall mean a religious organization or any other
7 tax exempt corporation, incorporated pursuant to the not-for-profit
8 corporation law, that provides food for free to persons experiencing
9 food insecurity, including but not limited to a food pantry, food bank,
10 or soup kitchen.

11 § 2. This act shall take effect immediately; provided, however, that
12 the amendments to section 1449-ee of the tax law made by section one of
13 this act shall not affect the repeal of such section and shall be deemed
14 repealed therewith.

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

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