STATE OF NEW YORK

4712

2025-2026 Regular Sessions

IN SENATE

February 12, 2025

Introduced by Sen. FAHY -- 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 athletic club membership dues from a sales tax where such clubs utilize a municipal parkland

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

Section 1. Subparagraph (ii) of paragraph 2 of subdivision (f) of section 1105 of the tax law is amended by adding a new clause (D) to read as follows:

(D) An athletic club located on municipal parkland for which membership dues are spent substantially on such improvement, maintenance and operation of the athletic activities occurring solely on the premises of a municipal parkland. For purposes of this clause, "spent substantially" shall mean greater than ninety-five percent of the dues received in any one year.

§ 2. This act shall take effect immediately.

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

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