

STATE OF NEW YORK

5649

2025-2026 Regular Sessions

IN SENATE

February 26, 2025

Introduced by Sen. ASHBY -- 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 student organizations from sales taxes on certain prepared foods sold

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

1 Section 1. Section 1115 of the tax law is amended by adding a new
2 subdivision (mm) to read as follows:

3 (mm) (1) Any food or food products that are sold by a student organ-
4 ization shall be exempt from tax under this article where such food or
5 food products:

6 (i) are sold heated, sold for consumption on the premises, or have
7 been prepared by the seller and are ready to be eaten either on or off-
8 premises; and

9 (ii) the total revenue received from such sales is less than two
10 hundred fifty dollars.

11 (2) For the purposes of this subdivision, "student organization" shall
12 mean a general organization of students of a school conducted under the
13 rules and regulations of the board of education or with its approval,
14 and engaged in extra classroom activities other than the operation of a
15 cafeteria or restaurant service.

16 § 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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