

# STATE OF NEW YORK

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7907

2025-2026 Regular Sessions

## IN SENATE

May 13, 2025

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Introduced by Sen. GOUNARDES -- 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 sales tax on the sale of race horses made through claiming races

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

1 Section 1. Subdivision (g) of section 1111 of the tax law, as amended  
2 by chapter 287 of the laws of 1985, is amended to read as follows:

3 (g) The sale of race horses made through claiming races within the  
4 state, shall be subject to sales tax [~~but only on such portions of the~~  
5 ~~total purchase price that exceed the highest of any prior purchase prices~~  
6 ~~paid for the same horse during the same calendar year within the~~  
7 ~~state. Where no previous purchases have been made within a calendar~~  
8 ~~year, the full purchase price shall be taxable~~]. Officials of all race  
9 tracks in the state shall maintain and make available, upon reasonable  
10 request, accurate and detailed lists of such sales.

11 § 2. This act shall take effect on the first day of the sales tax  
12 quarterly period, as described in subdivision (b) of section 1136 of the  
13 tax law, beginning at least 90 days after the date this act shall have  
14 become a law and shall apply in accordance with the applicable transi-  
15 tional 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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