STATE OF NEW YORK

9407

IN SENATE

March 10, 2026

Introduced by Sen. GONZALEZ -- 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 clarifying that admission charges for a comedy performance are eligible for an exemption on sales tax

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

Section 1. Paragraph 5 of subdivision (d) of section 1101 of the tax law, as added by chapter 93 of the laws of 1965, is amended to read as follows:

(5) Dramatic or musical arts admission charge. Any admission charge paid for admission to a theatre, opera house, concert hall or other hall or place of assembly for a live dramatic, choreographic**, scripted or unscripted stand-up comedy** or musical performance.

§ 2. Paragraph 12 of subdivision (d) of section 1101 of the tax law, as amended by chapter 609 of the laws of 1986, is amended to read as follows:

(12) Roof garden, cabaret or other similar place. **(A)** Any roof garden, cabaret or other similar place which furnishes a public performance for profit, but not including a place where merely live dramatic or musical arts performances are offered in conjunction with the serving or selling of food, refreshment or merchandise, so long as such serving or selling of food, refreshment or merchandise is merely incidental to such performances[~~.~~]**; or**

(B) Any establishment which provides live, scripted or unscripted stand-up comedy or similar comedic entertainment or comedic performances upon a designated stage or area used primarily for such performances, in conjunction with the serving or selling of food, refreshment or merchandise, and which imposes a separate admission charge to view such performance, shall be deemed a roof garden, cabaret or other similar place for purposes of section eleven hundred twenty-three of this article.

§ 3. This act shall take effect on the first day of a sales tax quarterly period, as described in subdivision (b) of section 1136 of the tax law, next commencing at least 60 days after this act shall have become a law and shall apply in accordance with the applicable transitional 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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