

STATE OF NEW YORK

9981

IN SENATE

April 20, 2026

Introduced by Sen. HINCHEY -- 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 pet food from sales taxes

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

1 Section 1. Subdivision (a) of section 1115 of the tax law is amended
2 by adding two new paragraphs 47 and 48 to read as follows:

3 (47) Pet food to include kibble, dry food, wet food, toppers, fresh,
4 frozen and freeze-dried food. For the purposes of this subdivision,
5 "pet" shall have the same meaning as such term is defined in subdivision
6 eight of section one hundred twenty-eight of the agriculture and markets
7 law.

8 (48) Specialty pet food which shall include any commercial feed
9 prepared and distributed for consumption by specialty pets. For the
10 purposes of this subdivision, "specialty pet" shall have the same mean-
11 ing as such term is defined in subdivision ten of section one hundred
12 twenty-eight of the agriculture and markets law.

13 § 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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