



New York Farm Bureau  
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## MEMORANDUM OF SUPPORT

**Senate Bill 1414 (Senator Hinchey)/Assembly Bill 1547 (Assemblymember Buttenschon)**

**AN ACT TO AMEND THE TAX LAW, IN RELATION TO EXEMPTING ANIMAL BOARDING FROM SALES AND USE TAX**

**Date: 3/13/2023**

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New York Farm Bureau, the state's largest agricultural advocacy organization, would like to express its support for this legislation. This bill would exempt commercial horse boarding services from sales and use tax in New York State.

In 2000, a point-of-sale agricultural sales tax exemption was established for farm-related purchases. This exemption included commercial horse boarding operations for activities such as instruction, training and showing of horses. However, the care, custody and control services provided by commercial horse boarding are currently sales taxable. These services include feeding, watering, mucking, grooming, exercising, blanketing, spraying, worming, administering shots, nursing care, and maintenance of tack. This bill would extend the needed tax exemption to all horse boarding activities.

This legislation will positively impact equine farms and those boarding their horses at these farms, as it removes the confusion surrounding the applicability of the agricultural sales tax exemption and allows the statute to more broadly and realistically support the equine community in the state.

For these reasons, New York Farm Bureau requests your support of this legislation.