

1260

2011-2012 Regular Sessions

I N S E N A T E

January 6, 2011

Introduced by Sens. LAVALLE, DeFRANCISCO, JOHNSON, LARKIN, RANZENHOFER,
SEWARD -- read twice and ordered printed, and when printed to be
committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to granting a sales and compen-
sating use tax exemption for goods sold at school book fairs

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEM-
BLY, DO ENACT AS FOLLOWS:

1 Section 1. Subdivision (a) of section 1115 of the tax law is amended
2 by adding a new paragraph 44 to read as follows:
3 (44) BOOKS, MAGAZINES, PAMPHLETS AND OTHER SCHOOL OR LIBRARY BOOK FAIR
4 RELATED ITEMS INCLUDING, BUT NOT LIMITED TO, SCIENCE PROJECT KITS AND
5 POSTERS, SOLD IN A PRIMARY OR SECONDARY SCHOOL FACILITY AT A SCHOOL BOOK
6 FAIR SPONSORED BY A PARENT-TEACHER ASSOCIATION OR ORGANIZATION, BOOSTER
7 CLUB, OR SIMILAR SCHOOL-BASED ASSOCIATION WHICH SUPPORTS SCHOOL ACTIV-
8 ITIES OR SOLD AT A BOOK FAIR SPONSORED BY LIBRARY FRIENDS OR FOUNDATION.
9 S 2. This act shall take effect on the first of July next succeeding
10 the date on which it shall have become a law.

EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets
[] is old law to be omitted.

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