

# STATE OF NEW YORK

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4239

2023-2024 Regular Sessions

## IN ASSEMBLY

February 13, 2023

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Introduced by M. of A. O'DONNELL -- read once and referred to the  
Committee on Ways and Means

AN ACT to amend the tax law, in relation to exempting the purchase of  
certain books

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 34-a to read as follows:

3 (34-a) Books for which the receipt or consideration given or  
4 contracted to be given is less than one hundred ten dollars per book.

5 § 2. This act shall take effect on the ninetieth day after it shall  
6 have become a law.

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

LBD08967-01-3