

# STATE OF NEW YORK

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5538

2023-2024 Regular Sessions

## IN ASSEMBLY

March 16, 2023

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

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

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 a new paragraph 47 to read as follows:

3 (47) 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 § 2. This act shall take effect on the first of January next succeed-  
10 ing 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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