

STATE OF NEW YORK

5955

2023-2024 Regular Sessions

IN SENATE

March 23, 2023

Introduced by Sen. CHU -- 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 books, magazines, pamphlets and other related items sold at either a primary or secondary school facility at a book fair sponsored by a parent-teacher association or organization, booster club, or similar school-based association which supports school activities or sold at an event hosted by library friends or foundation from sales and compensating use 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 a new paragraph 47 to read as follows:

3 (47) Books, magazines, pamphlets and other related items sold at
4 either a primary or secondary school facility at a book fair sponsored
5 by a parent-teacher association or organization, booster club, or simi-
6 lar school-based association which supports school activities or sold at
7 an event hosted by library friends or foundation.

8 § 2. This act shall take effect on the first day of a sales tax quar-
9 terly period, as described in subdivision (b) of section 1136 of the tax
10 law, beginning at least ninety days after the date this act shall have
11 become a law and shall apply to sales made on or after such date.

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

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