STATE OF NEW YORK

1400

2025-2026 Regular Sessions

IN ASSEMBLY

January 9, 2025

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

AN ACT to amend the tax law, in relation to eliminating sales tax on books assigned as required reading by a college or university instructor

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Paragraph 34 of subdivision (a) of section 1115 of the tax law, as added by section 96 of part A of chapter 56 of the laws of 1998, is amended to read as follows:

(34) Textbooks **and other books** purchased by full and part time college students for their courses; provided, however, that upon purchase such a student shall present a valid student identification card, and such a textbook **or other book** shall be required for a course being taken by such student at an institution of higher education. For purposes of this subdivision the term:

(i) "Textbooks" includes only those books specifically written, designed or produced for educational, instructional or pedagogical purposes.

(ii) "Institution of higher education" shall mean any institution of higher education, recognized and approved by the regents of the university of the state of New York or accredited by a nationally recognized accrediting agency or association accepted as such by the regents of the university of the state of New York, which provides a course of study leading to the granting of a post-secondary degree, certificate or diploma.

§ 2. This act shall take effect on the first day of a sales tax quarterly period, as described in subdivision (b) of section 1136 of the tax law, beginning at least ninety days after the date this act shall have 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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