

STATE OF NEW YORK

2142

2025-2026 Regular Sessions

IN SENATE

January 15, 2025

Introduced by Sen. ORTT -- 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 compensating use tax exemption for certain goods sold for the purpose of fundraising organized by school-based volunteer organizations

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) School-based organizations; any item sold for a cost of under two
4 dollars and for the purpose of fundraising sponsored or promoted by a
5 parent-teacher association and/or student organization, booster club, or
6 similar school-based association, which supports the functioning and
7 viability of educational or extracurricular activities by impacting
8 student life between grades K through twelve, when there is no third-
9 party vendor collecting a sales or compensating use tax through such
10 sales.

11 § 2. This act shall take effect on the first of January next succeed-
12 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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