S T A T E O F N E W Y O R K

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2009-2010 Regular Sessions

I N A S S E M B L Y

(PREFILED)

January 7, 2009

Introduced by M. of A. DelMONTE, GUNTHER, BENJAMIN, SCHIMMINGER, HOYT, WEISENBERG, SWEENEY, BENEDETTO, J. RIVERA, CLARK, CARROZZA, MILLMAN, LUPARDO, EDDINGTON -- Multi-Sponsored by -- M. of A. ALFANO, BARRA, HEASTIE, JACOBS, KOON, McENENY, O'DONNELL, PEOPLES, PHEFFER, ROBINSON, SEMINERIO -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to exempt sales for certain school supplies

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Subdivision (a) of section 1115 of the tax law is amended by adding a new paragraph 30-a to read as follows:

(30-A) DURING THE SEVEN-DAY PERIODS COMMENCING ON THE TUESDAY IMMEDIATELY PRECEDING THE FIRST MONDAY IN SEPTEMBER, KNOWN AS LABOR DAY, AND ENDING ON LABOR DAY, SCHOOL SUPPLIES FOR WHICH THE RECEIPT OR CONSIDERATION GIVEN OR CONTRACTED TO BE GIVEN IS LESS THAN TEN DOLLARS PER ITEM. FOR THE PURPOSES OF THIS PARAGRAPH, "SCHOOL SUPPLIES" INCLUDES BOOKS, SUPPLIES (OTHER THAN NON-ATHLETIC SUPPLIES FOR COURSES OF INSTRUCTION IN HEALTH OR PHYSICAL EDUCATION), COMPUTER EQUIPMENT (INCLUDING RELATED SOFTWARE AND SERVICES), AND OTHER EQUIPMENT AND SUPPLEMENTAL MATERIALS USED BY THE ELIGIBLE INDIVIDUAL IN THE CLASSROOM.

S 2. This act shall take effect immediately.

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

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