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

1469

2009-2010 Regular Sessions

I N S E N A T E

February 2, 2009

Introduced by Sen. ROBACH -- 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 exempting receipts from sales of goods by elementary or secondary schools from the sales and compensating use tax

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 44 to read as follows:

(44) GOODS SOLD BY A PUBLIC OR PRIVATE ELEMENTARY OR SECONDARY SCHOOL FOR THE PURPOSE OF RAISING FUNDS FOR SCHOOL-RELATED ACTIVITIES, INCLUDING BUT NOT LIMITED TO SCHOOL ASSEMBLIES AND FIELD TRIPS.

S 2. Section 1116 of the tax law is amended by adding a new subdivision (h) to read as follows:

(H) NOTWITHSTANDING ANY INCONSISTENT FOREGOING PROVISION OF THIS SECTION, RECEIPTS FROM RETAIL SALES FOR GOODS SOLD BY A PUBLIC OR PRIVATE ELEMENTARY OR SECONDARY SCHOOL FOR THE PURPOSE OF RAISING FUNDS FOR SCHOOL-RELATED ACTIVITIES, INCLUDING BUT NOT LIMITED TO SCHOOL ASSEMBLIES AND FIELD TRIPS, SHALL BE EXEMPT FROM THE SALES AND COMPENSATING USE TAX IMPOSED BY THIS ARTICLE.

S 3. 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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