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

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Introduced by Sens. LAVALLE, DeFRANCISCO, DIAZ, LARKIN, MORAHAN, PARKER, RANZENHOFER, SKELOS, VOLKER -- 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 goods sold at school book fairs

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) BOOKS, MAGAZINES, PAMPHLETS AND OTHER SCHOOL OR LIBRARY BOOK FAIR RELATED ITEMS INCLUDING, BUT NOT LIMITED TO, SCIENCE PROJECT KITS AND POSTERS, SOLD IN A PRIMARY OR SECONDARY SCHOOL FACILITY AT A SCHOOL BOOK FAIR SPONSORED BY A PARENT-TEACHER ASSOCIATION OR ORGANIZATION, BOOSTER CLUB, OR SIMILAR SCHOOL-BASED ASSOCIATION WHICH SUPPORTS SCHOOL ACTIVITIES OR SOLD AT A BOOK FAIR SPONSORED BY LIBRARY FRIENDS OR FOUNDATION.

S 2. This act shall take effect on the first of July next succeeding 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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