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

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2011-2012 Regular Sessions

I N A S S E M B L Y

(PREFILED)

January 5, 2011

Introduced by M. of A. CAHILL, ABBATE, CYMBROWITZ, GUNTHER, TOWNS, N. RIVERA, McENENY, BENEDETTO, PEOPLES-STOKES -- Multi-Sponsored by -- M. of A. BOYLAND, CUSICK, LUPARDO, MAGEE, MAYERSOHN, PHEFFER, J. RIVERA, ROBINSON, ROSENTHAL, SWEENEY, TITUS, WEISENBERG -- read once and referred to the Committee on Ways and Means

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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