

4020

2013-2014 Regular Sessions

I N A S S E M B L Y

January 30, 2013

Introduced by M. of A. GABRYSZAK, GUNTHER, SCHIMMINGER, WEISENBERG,
SWEENEY, BENEDETTO, RIVERA, CLARK, MILLMAN, LUPARDO -- Multi-Sponsored
by -- M. of A. HEASTIE, JACOBS, O'DONNELL, PEOPLES-STOKES, ROBINSON --
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 ASSEM-
BLY, DO ENACT AS FOLLOWS:

1 Section 1. Subdivision (a) of section 1115 of the tax law is amended
2 by adding a new paragraph 30-a to read as follows:
3 (30-A) DURING THE SEVEN-DAY PERIODS COMMENCING ON THE TUESDAY IMME-
4 DIATELY PRECEDING THE FIRST MONDAY IN SEPTEMBER, KNOWN AS LABOR DAY, AND
5 ENDING ON LABOR DAY, SCHOOL SUPPLIES FOR WHICH THE RECEIPT OR CONSIDER-
6 ATION GIVEN OR CONTRACTED TO BE GIVEN IS LESS THAN TEN DOLLARS PER ITEM.
7 FOR THE PURPOSES OF THIS PARAGRAPH, "SCHOOL SUPPLIES" INCLUDES BOOKS,
8 SUPPLIES (OTHER THAN NON-ATHLETIC SUPPLIES FOR COURSES OF INSTRUCTION IN
9 HEALTH OR PHYSICAL EDUCATION), COMPUTER EQUIPMENT (INCLUDING RELATED
10 SOFTWARE AND SERVICES), AND OTHER EQUIPMENT AND SUPPLEMENTAL MATERIALS
11 USED BY THE ELIGIBLE INDIVIDUAL IN THE CLASSROOM.
12 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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