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

4456

2013-2014 Regular Sessions

I N A S S E M B L Y

February 5, 2013

Introduced by M. of A. CURRAN -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to exempting books sold at a school book fair from sales and use taxes

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 SOLD IN A SCHOOL FACILITY AT A SCHOOL BOOK FAIR SPONSORED BY A SCHOOL RELATED ENTITY, INCLUDING BUT NOT LIMITED TO A PARENT-TEACHERS' ASSOCIATION OR A BOOSTER CLUB.

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.

LBD08433-01-3