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

6189

2015-2016 Regular Sessions

I N A S S E M B L Y

March 16, 2015

Introduced by M. of A. BORELLI -- Multi-Sponsored by -- M. of A. CERETTO, LAWRENCE -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to requiring the commissioner of taxation and finance in conjunction with the commissioner of education to create a tax exempt form that will allow students to avoid paying sales tax on any books they purchase

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. The tax law is amended by adding a new section 42 to read as follows:

S 42. SALES TAX EXEMPT FORM FOR STUDENTS. THE COMMISSIONER IN CONJUNCTION WITH THE COMMISSIONER OF EDUCATION SHALL CREATE A SALES TAX EXEMPT FORM THAT WILL ALLOW ELEMENTARY AND SECONDARY SCHOOL STUDENTS TO AVOID PAYING SALES TAX ON ANY BOOKS. THIS FORM SHALL BE GIVEN TO SCHOOL DISTRICTS IN THE STATE AND THE SCHOOL DISTRICTS SHALL BE REQUIRED TO DISPENSE THE FORMS TO THEIR SCHOOLS AND STUDENTS. THE TERM "SCHOOL DISTRICT" SHALL MEAN A COMMON, UNION FREE, CENTRAL, CENTRAL HIGH SCHOOL, OR CITY SCHOOL DISTRICT.

S 2. This act shall take effect on the first of July next succeeding the year in which it shall have become a law; provided, however, that effective immediately, the addition, amendment and/or repeal of any rule or regulation necessary for the implementation of this act on its effective date are authorized and directed to be made and completed on or before such effective date.

EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets [ ] is old law to be omitted.

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