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

8279

2015-2016 Regular Sessions

I N A S S E M B L Y

June 17, 2015

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

AN ACT to amend the tax law, in relation to exempting certain items sold by a school-related group from the tax on sales and the compensating use tax

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, CANDY, PICTURES, POSTERS, TRINKETS, OR ANY ITEM CONTAINING A LOGO, COLLECTABLE, OR SEASONAL ITEM SOLD FOR TEN DOLLARS OR LESS PER ITEM AT A BOOK FAIR OR PROGRAM SPONSORED BY THE SCHOOL OR ASSOCIATED WITH A PARENTS' ASSOCIATION OR A PARENT-TEACHERS' ASSOCIATION OR AS A FUND RAISING ACTIVITY TO SUPPORT AN EDUCATIONAL GROUP ASSOCIATED WITH A SCHOOL INCLUDING BUT NOT LIMITED TO AN EXTRACURRICULAR CLUB, SPORTS TEAM OR OTHER SUCH SCHOOL GROUP.

S 2. This act shall take effect September 1, 2015 and shall apply to sales made and uses occurring on or after such date.

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

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