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

8326

2015-2016 Regular Sessions

I N A S S E M B L Y

August 5, 2015

Introduced by M. of A. ORTIZ -- Multi-Sponsored by -- M. of A. LUPARDO -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to exempting required or professor recommended college textbooks from sales and compensating use taxes

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

Section 1. Paragraph 34 of subdivision (a) of section 1115 of the tax law, as added by section 96 of part A of chapter 56 of the laws of 1998, is amended to read as follows:

(34) Textbooks purchased by full and part time college students for their courses; provided, however, that upon purchase such a student shall present a valid student identification card AND COURSE SYLLABUS OR FORM WHICH IDENTIFIES COURSE MATERIALS, and such a textbook shall be required for a course being taken by such student at an institution of higher education. For purposes of this subdivision the term:

(i) "Textbooks" includes [only those] (A) books specifically written, designed or produced for educational, instructional or pedagogical purposes; AND (B) ANY BOOKS, WHICH SHALL INCLUDE HARD COVERED OR PAPERBACK BOOKS, WHICH A FULL OR PART TIME COLLEGE STUDENT IS REQUIRED TO USE OR RECOMMENDED BY A PROFESSOR TO USE AS A TEXTBOOK IN A PARTICULAR COURSE IN THE COLLEGE HE OR SHE ATTENDS.

(ii) "Institution of higher education" shall mean any institution of higher education, recognized and approved by the regents of the university of the state of New York or accredited by a nationally recognized accrediting agency or association accepted as such by the regents of the university of the state of New York, which provides a course of study leading to the granting of a post-secondary degree, certificate or diploma.

S 2. This act shall take effect on the first of January 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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