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

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2015-2016 Regular Sessions

I N S E N A T E

January 15, 2015

Introduced by Sen. RITCHIE -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to exempting certain school organizations from sales tax on certain items and services sold or resold for educational purposes

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

Section 1. Subdivision (a) of section 1116 of the tax law is amended by adding a new paragraph 10 to read as follows:

(10) ANY SCHOOL ORGANIZATION OF A NURSERY SCHOOL, KINDERGARTEN, ELEMENTARY OR SECONDARY SCHOOL, WHETHER CONSTITUTED OF STUDENTS, PARENTS OR TEACHERS, OR ANY COMBINATION THEREOF, ENGAGED IN RAISING FUNDS FOR AN EDUCATIONAL PURPOSE.

FOR PURPOSES OF THIS PARAGRAPH, "SCHOOL ORGANIZATION" SHALL MEAN GROUPS OF STUDENTS, PARENTS OR TEACHERS, OR ANY COMBINATION THEREOF THAT IS OFFICIALLY RECOGNIZED BY THE SCHOOL BOARD OF THE HAMLET, VILLAGE, TOWN OR MUNICIPALITY UNDER WHICH SAID GROUP IS ORGANIZED.

S 2. Subdivision (a) of section 1115 of the tax law is amended by adding a new paragraph 44 to read as follows:

(44) TANGIBLE PERSONAL PROPERTY, FOOD, FOOD PRODUCTS, AND BEVERAGES THAT ARE SOLD OR RESOLD AND PERSONAL SERVICES PROVIDED BY AN ORGANIZATION DESCRIBED IN PARAGRAPH TEN OF SUBDIVISION (A) OF SECTION ELEVEN HUNDRED SIXTEEN OF THIS ARTICLE, WHERE SUCH GOODS AND PRODUCTS ARE SOLD OR RESOLD AND SUCH SERVICES ARE PROVIDED FOR EDUCATIONAL PURPOSES.

S 3. 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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