

10334

I N A S S E M B L Y

May 23, 2016

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

AN ACT to amend the tax law, in relation to exemptions from sales and
use tax for books, candy, pictures, posters, trinkets, or any item
containing a logo, collectable or seasonal item sold at a book fair or
program

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

1 Section 1. Subdivision (a) of section 1115 of the tax law is amended
2 by adding a new paragraph 44 to read as follows:
3 (44) BOOKS, CANDY, PICTURES, POSTERS, TRINKETS, OR ANY ITEM CONTAINING
4 A LOGO, COLLECTABLE, OR SEASONAL ITEM SOLD AT A BOOK FAIR OR PROGRAM
5 SPONSORED BY A PUBLIC SCHOOL OR NON-PUBLIC SCHOOL OR ASSOCIATED WITH A
6 PARENT'S ASSOCIATION OR A PARENT-TEACHERS' ASSOCIATION OR AS A FUND
7 RAISING ACTIVITY TO SUPPORT AN EDUCATIONAL GROUP ASSOCIATED WITH A
8 SCHOOL INCLUDING BUT NOT LIMITED TO AN EXTRACURRICULAR CLUB, SPORTS TEAM
9 OR OTHER SUCH SCHOOL PROGRAM.
10 S 2. This act shall take effect on the first day of the sales tax
11 quarterly period, as described in subdivision (b) of section 1136 of the
12 tax law, next commencing at least thirty days after this act shall have
13 become law and shall apply in accordance with the applicable transi-
14 tional provisions of sections 1106 and 1217 of the tax law; provided,
15 further, that the commissioner of taxation and finance shall be author-
16 ized on and after the date this act shall have become a law to take the
17 steps necessary to implement the provisions of this act on its effective
18 date.

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

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