

1169--A

2015-2016 Regular Sessions

I N   A S S E M B L Y

January 8, 2015

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Introduced by M. of A. CAHILL -- Multi-Sponsored by -- M. of A. ABBATE, BENEDETTO, CUSICK, CYMBROWITZ, GUNTHER, LUPARDO, PEOPLES-STOKES, RIVERA, ROBINSON, ROSENTHAL, TITUS, WEINSTEIN -- read once and referred to the Committee on Ways and Means -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to granting a sales and compensating use tax exemption for goods sold at school book fairs

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, 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, MAGAZINES, PAMPHLETS AND OTHER SCHOOL OR LIBRARY BOOK FAIR  
4     RELATED ITEMS INCLUDING, BUT NOT LIMITED TO, SCIENCE PROJECT KITS AND  
5     POSTERS, SOLD IN A PRIMARY OR SECONDARY SCHOOL FACILITY AT A SCHOOL BOOK  
6     FAIR SPONSORED BY A PARENT-TEACHER ASSOCIATION OR ORGANIZATION, BOOSTER  
7     CLUB, OR SIMILAR SCHOOL-BASED ASSOCIATION WHICH SUPPORTS SCHOOL ACTIV-  
8     ITIES OR SOLD AT A BOOK FAIR SPONSORED BY LIBRARY FRIENDS OR FOUNDATION.  
9     S 2. This act shall take effect on the first of January next succeed-  
10    ing 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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