STATE OF NEW YORK

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4187

2017-2018 Regular Sessions

IN ASSEMBLY

February 1, 2017
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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:

1   Section 1. Paragraph 34 of subdivision (a) of section 1115 of the tax
2 law, as added by section 96 of part A of chapter 56 of the laws of 1998,
3 is amended to read as follows:
4   (34) Textbooks purchased by full and part time college students for
5 their courses; provided, however, that upon purchase such a student
6 shall present a valid student identification card **and course syllabus or**
7 **form which identifies course materials**, and such a textbook shall be
8 required for a course being taken by such student at an institution of
9 higher education. For purposes of this subdivision the term:
10   (i) "Textbooks" includes [~~only those~~] **(A)** books specifically written,
11 designed or produced for educational, instructional or pedagogical
12 purposes**; and (B) any books, which shall include hard covered or paper-**
13 **back books, which a full or part time college student is required to use**
14 **or recommended by a professor to use as a textbook in a particular**
15 **course in the college he or she attends**.
16   (ii) "Institution of higher education" shall mean any institution of
17 higher education, recognized and approved by the regents of the univer-
18 sity of the state of New York or accredited by a nationally recognized
19 accrediting agency or association accepted as such by the regents of the
20 university of the state of New York, which provides a course of study
21 leading to the granting of a post-secondary degree, certificate or
22 diploma.
23   § 2. This act shall take effect on the first of January next succeed-
24 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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