

STATE OF NEW YORK

181

2019-2020 Regular Sessions

IN ASSEMBLY

(Prefiled)

January 9, 2019

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

AN ACT to amend the tax law, in relation to granting a sales and compensating use tax exemption for goods sold at fundraisers organized by school-based volunteer organizations

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 45 to read as follows:

3 (45) School-based organizations; any item sold at a fundraising event
4 sponsored or promoted by a parent-teacher association and/or student
5 organization, booster club, or similar school-based association, which
6 supports the functioning and viability of educational or extracurricular
7 activities by impacting student life between grades K through twelve,
8 when there is no third-party vendor collecting a sales or compensating
9 use tax through such sales.

10 § 2. This act shall take effect on the first of July next succeeding
11 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.

LBD02800-01-9