STATE OF NEW YORK

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2019-2020 Regular Sessions

IN ASSEMBLY

(Prefiled)

January 9, 2019

Introduced by M. of A. CAHILL -- Multi-Sponsored by -- M. of A. ABBATE, BENEDETTO, CUSICK, CYMBROWITZ, GUNTHER, LUPARDO, PEOPLES-STOKES, RIVERA, L. ROSENTHAL, TITUS -- 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 school book fairs

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Subdivision (a) of section 1115 of the tax law is amended by adding a new paragraph 45 to read as follows:

(45) Books, magazines, pamphlets and other school or library book fair related items including, but not limited to, science project kits and posters, sold in a primary or secondary school facility at a school book fair sponsored by a parent-teacher association or organization, booster club, or similar school-based association which supports school activities or sold at a book fair sponsored by library friends or foundation.

§ 2. This act shall take effect on the first of January next succeeding 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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