# 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:**

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

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

§ 2. This act shall take effect on the first of July 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.

LBD02800-01-9