STATE OF NEW YORK

2134

2019-2020 Regular Sessions

IN ASSEMBLY

January 22, 2019

Introduced by M. of A. LENTOL, ABBATE, BENEDETTO, CYMBROWITZ -- Multi-Sponsored by -- M. of A. GANTT, L. ROSENTHAL, SCHIMMINGER -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to exempting school supplies from sales and compensating use taxes

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 supplies. The commissioner of education shall develop a uniform student identification card. Presentation of such card shall be required at the time of purchase to receive the exemption authorized pursuant to this paragraph.

§ 2. The commissioner of taxation and finance, in consultation with the commissioner of education, shall establish a list of products that are subject to the sales and compensating use tax exemption authorized pursuant to paragraph 45 of subdivision (a) of section 1115 of the tax law.

§ 3. This act shall take effect on the first of September 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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