

STATE OF NEW YORK

6008

2019-2020 Regular Sessions

IN ASSEMBLY

February 26, 2019

Introduced by M. of A. PALUMBO, ASHBY, DeSTEFANO, MANKTELOW, MIKULIN,
MORINELLO -- Multi-Sponsored by -- M. of A. CROUCH -- read once and
referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to exempting computer hardware
and software and school supplies from sales and compensating use tax
during two one-week periods each year

The People of the State of New York, represented in Senate and Assem-
bly, 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) During the seven-day periods each year commencing on the last
4 Monday of January, and ending on the first Sunday in February and
5 commencing on the Tuesday immediately preceding the first Monday in
6 September, known as Labor Day, and ending on Labor Day, computer hard-
7 ware and software and tangible personal property for use or consumption
8 predominantly as school supplies.

9 § 2. This act shall take effect immediately and shall apply to taxable
10 periods beginning on and after August 1, 2020.

EXPLANATION--Matter in italics (underscored) is new; matter in brackets
[-] is old law to be omitted.

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