STATE OF NEW YORK

2639

2019-2020 Regular Sessions

IN SENATE

January 28, 2019

Introduced by Sen. LANZA -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

AN ACT to amend the tax law, in relation to exemptions from sales and use tax for books, candy, pictures, posters, trinkets, or any item containing a logo, collectable or seasonal item sold at a book fair or program

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, candy, pictures, posters, trinkets or any item containing a logo, collectable or seasonal item sold at a book fair or program sponsored by a public school or non-public school or associated with a parent's association or a parent-teachers' association, or as a fund raising activity to support an educational group associated with a school, including but not limited to, an extracurricular club, sports team or other such school program.

§ 2. This act shall take effect on the first day of the sales tax quarterly period, as described in subdivision (b) of section 1136 of the tax law, next commencing at least thirty days after this act shall have become law and shall apply in accordance with the applicable transitional provisions of sections 1106 and 1217 of the tax law; provided, further, that the commissioner of taxation and finance shall be authorized on and after the date this act shall have become a law to take the steps necessary to implement the provisions of this act on its effective date.

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

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