

# STATE OF NEW YORK

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2639

2019-2020 Regular Sessions

## IN SENATE

January 28, 2019

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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:

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

10 § 2. This act shall take effect on the first day of the sales tax  
11 quarterly period, as described in subdivision (b) of section 1136 of the  
12 tax law, next commencing at least thirty days after this act shall have  
13 become law and shall apply in accordance with the applicable transi-  
14 tional provisions of sections 1106 and 1217 of the tax law; provided,  
15 further, that the commissioner of taxation and finance shall be author-  
16 ized on and after the date this act shall have become a law to take the  
17 steps necessary to implement the provisions of this act on its effective  
18 date.

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

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