# STATE OF NEW YORK

861

2021-2022 Regular Sessions

# IN ASSEMBLY

**(Prefiled)**

January 6, 2021

Introduced by M. of A. CAHILL -- Multi-Sponsored by -- M. of A. ABBATE, BENEDETTO, CUSICK, CYMBROWITZ, GUNTHER, LUPARDO, PEOPLES-STOKES, J. RIVERA, L. ROSENTHAL -- 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 school book fairs

**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 46 to read as follows:

**(46) Books, magazines, pamphlets and other school or library book fair related items including, but not limited to, science project kits and posters, sold in a primary or secondary school facility at a school book fair sponsored by a parent-teacher association or organization, booster club, or similar school-based association which supports school activities or sold at a book fair sponsored by library friends or foundation.**

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