STATE OF NEW YORK

4488

2021-2022 Regular Sessions

IN ASSEMBLY

February 4, 2021

Introduced by M. of A. O'DONNELL -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to exempting the purchase of certain books

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 34-a to read as follows:

(34-a) Books for which the receipt or consideration given or contracted to be given is less than one hundred ten dollars per book.

§ 2. This act shall take effect on the ninetieth day after 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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