STATE OF NEW YORK

3199

2021-2022 Regular Sessions

IN SENATE

January 28, 2021

Introduced by Sen. ORTT -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to granting a sales and compensating use tax exemption for certain goods sold for the purpose of fundraising organized by school-based volunteer organizations

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) School-based organizations; any item sold for a cost of under two dollars and for the purpose of fundraising sponsored or promoted by a parent-teacher association and/or student organization, booster club, or similar school-based association, which supports the functioning and viability of educational or extracurricular activities by impacting student life between grades K through twelve, when there is no third-party vendor collecting a sales or compensating use tax through such sales.

§ 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.

LBD07534-01-1