STATE OF NEW YORK

5538--B

2023-2024 Regular Sessions

IN ASSEMBLY

March 16, 2023

Introduced by M. of A. RIVERA -- read once and referred to the Committee on Ways and Means -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- again reported from said committee with amendments, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to exempting books, magazines, pamphlets and other related items sold at certain book fairs from sales and compensating use taxes

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 47 to read as follows:

(47) Books, magazines, pamphlets and other related items sold at a primary or secondary school facility or at a library at a book fair organized, hosted or sponsored by an organization established for educational purposes as described in paragraph four of subdivision (a) of section one thousand one hundred sixteen of this part, including but not limited to a parent-teacher association, booster club, a similar school-based association which supports school activities, or a friends of the library organization.

§ 2. This act shall take effect on the first day of a sales tax quarterly period, as described in subdivision (b) of section 1136 of the tax law, beginning at least ninety days after the date this act shall have become a law and shall apply to sales made on or after such date.

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

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