

# STATE OF NEW YORK

1030

2025-2026 Regular Sessions

## IN ASSEMBLY

January 8, 2025

Introduced by M. of A. RIVERA, BRABENEC, SANTABARBARA -- read once and referred to the Committee on Ways and Means

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:

1 Section 1. Subdivision (a) of section 1115 of the tax law is amended  
2 by adding a new paragraph 47 to read as follows:

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

11 § 2. This act shall take effect on the first day of a sales tax quar-  
12 terly period, as described in subdivision (b) of section 1136 of the tax  
13 law, beginning at least ninety days after the date this act shall have  
14 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.

LBD01238-01-5