

# STATE OF NEW YORK

3831

2025-2026 Regular Sessions

## IN ASSEMBLY

January 30, 2025

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

AN ACT to amend the tax law, in relation to exemptions from sales and use tax for books, candy, pictures, posters, trinkets, or any item containing a logo, collectable or seasonal item sold at a book fair or program

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, candy, pictures, posters, trinkets or any item containing  
4 a logo, collectable or seasonal item sold at a book fair or program  
5 sponsored by a public school or non-public school or associated with a  
6 parent's association or a parent-teachers' association, or as a fund  
7 raising activity to support an educational group associated with a  
8 school, including but not limited to, an extracurricular club, sports  
9 team or other such school program.

10 § 2. This act shall take effect on the first day of the sales tax  
11 quarterly period, as described in subdivision (b) of section 1136 of the  
12 tax law, next commencing at least thirty days after this act shall have  
13 become a law and shall apply in accordance with the applicable transi-  
14 tional provisions of sections 1106 and 1217 of the tax law. Effective  
15 immediately, the addition, amendment and/or repeal of any rule or regu-  
16 lation necessary for the implementation of this act on its effective  
17 date are authorized to be made and completed on or before such effective  
18 date.

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

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