STATE OF NEW YORK

2142

2025-2026 Regular Sessions

IN SENATE

January 15, 2025

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 47 to read as follows:

(47) 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.

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