§ 113. Exemptions. 1. No tax authorized by paragraphs (b), (c), (d), (e) and (f) of section one hundred ten shall be imposed upon the following, or upon any transaction with the following:

a. The state of New York, or any public corporation (including a public corporation created pursuant to agreement or compact with another state or the Dominion of Canada), improvement district or other political subdivision of the state where it is the purchaser, user or consumer;

b. The United States of America, in so far as it is immune from taxation;

c. The United Nations or other world-wide international organizations of which the United States of America is a member; and

d. Any corporation, or association, or trust, or community chest, fund or foundation, organized and operated exclusively for religious, charitable, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation; provided, however, that nothing in this paragraph shall include an organization operated for the primary purpose of carrying on a trade or business for profit, whether or not all of its profits are payable to one or more organizations described in this paragraph.

2. Nothing in subdivision one of this section shall exempt sales by any shop or store operated by any college, university or other public or private institution for higher education from the taxes described in paragraphs (d) and (e) of section one hundred ten.

3. The following shall not be subject to the tax authorized by paragraph (a) of section one hundred ten:

a. Except as provided in paragraph b hereof, any admissions all of the

proceeds of which inure:

(1) Exclusively to the benefit of

(a) a church, a religious organization, or a convention or association of churches,

(b) an educational institution which is described in subdivision six of section one hundred one of the internal revenue code of the United States or which is an educational institution of a government or political subdivision thereof, if such organization normally maintains a regular faculty and curriculum and normally has a regular organized body of pupils or students in attendance at the place where its educational activities are regularly carried on,

(c) a corporation, association, or any community chest, fund, or foundation organized and operated exclusively for charitable purposes, which is described in subdivision six of section one hundred one of the internal revenue code of the United States,

(d) a society or organization conducted for the sole purpose of maintaining symphony orchestras or operas and receiving substantial support from voluntary contributions.

(e) an organization (organized prior to October one, nineteen hundred fifty-one) which is described in subdivision six of section one hundred one of the internal revenue code of the United States and which is operated for the purpose of conducting an annual Chautauqua program of educational, cultural, and religious activities at a permanent location, provided in each case no part of the net earnings thereof inures to the benefit of any private stockholder or individual;

(2) Exclusively to the benefit of national guard organizations, posts or organizations of war veterans, or auxiliary units or societies of any such posts or organizations, if such posts, organizations, units, or societies are organized in this state, and if no part of their net earnings inures to the benefit of any private stockholder or individual; or

(3) Exclusively to the benefit of a police or fire department of a political subdivision, or exclusively to a retirement, pension or disability fund for the sole benefit of members of such a police or fire department or to a fund for the heirs of such members.

b. The exemption provided under paragraph a hereof shall not apply in

the case of admissions to:

(1) Any athletic game or exhibition unless the proceeds shall inure exclusively to the benefit of elementary or secondary schools or unless in the case of an athletic game between two elementary or secondary schools, the entire gross proceeds from such game shall inure to the benefit of an organization described in paragraph (d) of subdivision one of this section;

(2) Wrestling matches, prize fights, or boxing, sparring or other pugilistic matches or exhibitions;

(3) Carnivals, rodeos or circuses in which any professional performer or operator participates for compensation; or

(4) Any motion picture exhibition.

c. Any admission to agricultural fairs if no part of the net earnings thereof inures to the benefit of any stockholders or members of the association conducting the same; provided the proceeds therefrom are used exclusively for the improvement, maintenance, and operation of such agricultural fairs.

d. Any admissions to swimming pools, bathing beaches, skating rinks, or other places providing facilities for physical exercise operated by the state or a political subdivision thereof or by the United States or any agency or instrumentality thereof; provided the proceeds therefrom inure exclusively to the benefit of the state, political subdivision, United States, agency or instrumentality.

e. Any admission to a home or garden which is temporarily open to the general public as a part of a program conducted by a society or organization to permit the inspection of historical homes and gardens; provided no part of the net earnings thereof inures to the benefit of any private stockholder or individual.

f. Any admission to historic sites, houses and shrines, and museums conducted in connection therewith, maintained and operated by a society or organization devoted to the preservation and maintenance of such historic sites, houses, shrines, and museums; provided no part of the net earnings thereof inures to the benefit of any private stockholder or

individual.

g. Any admissions to concerts conducted by a civic or community membership association if no part of the net earnings thereof inures to the benefit of any stockholders or members of such association.