



*The Voice of the Library Community*

**New York Library Association**

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## **S5955 (Chu) / A5538A (Rivera)**

*An act to amend the tax law, in relation to granting a sales and compensating use tax exemption for goods sold at school book fairs*

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The New York Library Association (NYLA) supports the above referenced legislation.

If enacted, this bill would allow items such as books, science kits and scholastic posters sold at a book fair to be purchased without sales tax. To be eligible for the tax exemption status, the event must be hosted by a group which supports school activities such as a parent-teacher association or “friends of the library.”

The primary customer at a school book fair is a child below the age of 12. Often, these children are given a nominal amount of cash to purchase items of their choice. With a variety of scholastic items to choose from – ranging from chapter books to DIY project kits – these fairs offer those attending an opportunity to purchase items they otherwise may not have access to. Children wishing to purchase a book or a placeholder for their favorite novel should not be required to consider tax before heading to the register and potentially not take home an item that enhances their relationship with literature or sciences.

For these reasons, the New York Library Association urges the legislature to pass S5955 and A5538A, to exempt items sold of book fairs of their sales tax.

For additional information, please contact Max Prime at the New York Library Association at 518.432.6952.