**Resolution Title:** Reaffirmation of the Resolution on Sales Tax of

Laboratory Tests

Submitted by: Professional Staff Congress/CUNY

WHEREAS, the cost of prescribed laboratory tests has been a deductible item on both Federal and New York State income tax returns; and

WHEREAS, New York State has been applying a sales tax to the cost of these tests for more than a year; and

WHEREAS, it is hypocritical for the State to allow a deduction as a medical expense and then to tax the cost of such expense; and

WHEREAS, this resolution was adopted by delegates to the New York State United Teachers Resolution Assembly but is due to expire in 2005; therefore be it

RESOLVED, that NYSUT seek legislation to have the tax discontinued forthwith.