

### Library Legislation (Public Libraries Acts)

Sl No.	States	Cess	Year
1.	Tamil Nadu	Library Cess on Property tax or house tax. (10%)	1948
2.	Andhra Pradesh	Library Cess on House tax and properties. (8%)	1960
3.	Karnataka	Library Cess on lands and buildings Octroi, duty, vehicle tax, Taxes on professions, trades callings and employments. (6%)	1965
4.	Maharashtra	No Library Cess	1967
5.	West Bengal	No Library Cess	1979
6.	Manipur	No Library Cess	1988
7.	Kerala	Library Cess on buildings or property tax. (5%)	1989
8.	Haryana	Library Cess on property tax and house tax.	1989
9.	Mizoram	No Library Cess	1993
10.	Goa	Surcharge on IFML 0.50%	1993
11.	Gujarat	No Library Cess	2000
12.	Orissa	No Library Cess	2001
13.	Uttarakhand	No Library Cess	2005
14.	Rajasthan	No Library Cess	2006
15.	Uttar Pradesh	No Library Cess	2006
16.	Chattisgarh		2009
17.	Pondichery		2007
18.	Bihar	No Library Cess	2008/09
19.	Arunachal Pradesh		2009