

New York State Department of Taxation and Finance
Taxpayer Services Division
Technical Services Bureau

TSB-M-88 (1)S
Sales Tax
January 20, 1988

1987 AMENDMENTS TO THE SALES TAX LAW
ARTICLE 28

<u>Tax Law Section</u>	<u>Bill Chapter & Section</u>	<u>TSB-M*</u>	<u>Brief Summary</u>
1115(a)(26)	755-5	87(16)S	<u>Tractors, Trailers or Semi-Trailers.</u> As added, exempts tractors, trailers or semi-trailers (as defined under Article 1 of the Vehicle and Traffic Law) when used in combination where the gross vehicle weight of such combination exceeds 26,000 pounds, and property installed on such vehicles for their equipping, maintenance or repair. (Also see sections 1115[g] and 1139[g].) Effective January 1, 1988.
1115(g)	755-6	87(16)S	<u>Installation, Maintenance, and Repair To Tractors, Trailers or Semi-Trailers.</u> As amended, exempts installation, maintenance, and repair services performed on tractors, trailers, semi-trailers, and property installed on such vehicles providing the vehicle qualifies for exemption under section 1115(a) (26). (Also see section 1139[g].) Effective January 1, 1988.
1115(k)	476-1	87(12)S	<u>Food Stamp Purchases.</u> As added, exempts any food item that would normally be taxable if such item is eligible to be paid for with food stamps, and is actually paid for with food stamps. (Also see sections 1135[a][2] and 1138[a][1].) Effective October 1, 1987.
1115(I)	185-2	87(14)S	<u>Donated Tangible Personal Property.</u> As added, exempts tangible personal property donated to an exempt organization (as defined in section 1116(a) of the Tax Law) when such *See appropriate TSB-M for additional information.

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			property is donated by the manufacturer, processor or assembler of such property, but only if the donor offers such property for sale in the regular course of business and made no use of the property prior to donating it. (Also see section 1118 [11].) Effective September 1, 1986.
1118(11)	185-1	87(14)S	<u>Donated Tangible Personal Property.</u> Before its repeal, provided an exemption from use tax for tangible property donated to an exempt organization (as defined in section 1116(a) of the Tax Law). Replaced by section 1115(I). Repeal effective June 29, 1987.
1135(a)(2)	476-2	87(12)S	<u>Food Stamp Record Keeping,</u> As amended, provides additional record keeping requirements for retail food stores and others participating in the Federal Food Stamp Program whose receipts may be subject to exemption under section 1115(k) of the Tax Law. (Also see section 1138[a] [1] .) Effective October 1, 1987.
1136(a)	294-1	87(11)S	<u>Filing Requirements for Vendors of Automotive Fuel.</u> As amended, provides that vendors of automotive fuel, other than those classified as Article 12A distributors, who have less than \$300,000 in taxable receipts and/or purchases subject to use tax during all of the preceding four quarters are no longer required to file monthly returns or a March estimated return regardless of the number of gallons of automotive fuel sold. Effective September 1, 1987.

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1138(a)(1)	476-3	87(12)S	<u>Determination of Tax, Retail Food Vendors.</u> As amended, provides that where a retail food vendor's records are incorrect or insufficient to determine his tax liability, and such vendor participates in the food stamp program, returns and reports filed in connection with the food stamp program can be used by the Commissioner of Taxation and Finance to assist in estimating the tax liability. (Also see sections 1115[k] and 1135 Ia][2].) Effective October 1, 1987.
1138(a) (4)	401-10		<u>Administrative Hearing Process and Judicial Review Procedure.</u> Amends rules relating to the administrative hearing process and procedure for judicial review of a decision of the Tax Appeals Tribunal in cases where the Tax Department has determined additional tax due. Effective September 1, 1987.
1139(b) (c)	401-11		<u>Administrative Hearing Process and Judicial Review Procedure.</u> Amends rules relating to the administrative hearing process and procedure for judicial review of a decision of the Tax Appeals Tribunal in cases where the Tax Department has denied a claim for a refund or credit. Effective September 1, 1987.

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1139(g)	755-7	87(16)S	<u>Refund Provisions - Tractors, Trailers, or Semi-Trailers.</u> As added, provides for a refund of tax paid on tractors, trailers or semi-trailers qualifying for exemption under section 1115(a) (26) and a refund of tax paid on installation, maintenance, and repair services qualifying for exemption under section 1115(g) when such vehicles or services are purchased on or after July 1, 1987. Effective April 1, 1988.

ARTICLE 29

1201(k)	331-5	<u>Authorization for Deduction Against Gross Receipts Tax Imposed by City of One Million or More.</u> Gives authorization for a deduction against the New York City utility tax for taxable receipts received as a result of any sale of electricity, gas or steam to a non-residential energy user and any sale of delivery services furnished in connection with the sale or any sale of delivery services to the New York City Public Utility Service or the New York Power Authority in connection with the sale of electricity by the public utility service or power authority to a non-residential energy user. Effective July 20, 1987.
1201-b	331-6	<u>Authorization for Refundable Credit of Gross Receipts Tax Imposed by City of One Million or More.</u> Provides a utility tax credit for the amount of rebates and discounts of local sales tax paid on sales of energy by non-residential energy

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			users. This credit must be claimed for the month immediately following the month in which the rebates and discounts are made. Effective July 20, 1987.
1202-d	722-1		<u>Repeal of Authorization for Oneida County Hotel/Motel Occupancy Tax.</u> Provides that the authorization for Oneida County to impose a hotel/motel occupancy tax will be repealed as of December 31, 1990. Effective August 5, 1987.
1202-g	386-1		<u>Authorization for Westchester County Hotel/Motel Occupancy Tax.</u> Gives authorization for Westchester County to impose a tax (not to exceed 3%) on the daily rental charge collected from persons occupying rooms in hotels or motels in such county. Effective July 23, 1987.
1202-g	374-1		<u>Authorization for Steuben County Hotel/Motel Occupancy Tax.</u> Gives authorization for Steuben County to impose a tax (not to exceed 2%) on the daily rental charge collected from persons occupying rooms in hotels or motels in such county. Effective July 23, 1987.
1202-g	372-1		<u>Authorization for the City of Saratoga Springs Hotel/Motel Occupancy Tax.</u> Re-letters section 1202-b to 1202-g. Gives authorization for the City of Saratoga Springs to impose a tax (not to exceed 1%) on the daily rental charge collected from persons occupying rooms in motels, hotels, inns and tourist homes in such city. Effective August 5, 1987.

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1202-g	341-1		<u>Authorization for Cortland County Hotel/Motel Occupancy Tax.</u> Gives authorization for Cortland County to impose a tax (not to exceed 3%) on the daily rental charge collected from persons occupying rooms in hotels or motels in such county. Effective July 23, 1987.
1212	256-1	87(10)S	<u>New York City Tax on Selected Services.</u> Extends through August 31, 1988 the authority for the City of New York to impose sales and use taxes on certain services. Under the authority granted by this legislation, the City of New York enacted Local Law No. 47, extending the tax on credit rating and credit reporting services, and on certain protective and detective services through August 31, 1988. Effective September 1, 1987.
1262(c)	350-1		<u>Disposition of Sales Tax Revenues.</u> Continues indefinitely the 1985 agreement between Saratoga County and the Town of Milton concerning the distribution of sales tax revenues by Saratoga County to the Town of Milton. Effective July 23, 1987.

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