

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

TSB-M-97(8)S
Sales Tax
September 3, 1997

ENHANCED EMISSIONS INSPECTION
EQUIPMENT

Effective on and after September 1, 1997, purchases of enhanced emissions inspection equipment by motor vehicle inspection stations will be exempt from sales and use tax under the following conditions:

- the Department of Environmental Conservation has certified the equipment for use in an enhanced emissions inspection and maintenance program as required by the Federal Clean Air Act and the New York State Clean Air Compliance Act; and
- the equipment is purchased and used by an official inspection station licensed by the Commissioner of Motor Vehicles and authorized to conduct the enhanced emission inspections required by the Federal Clean Air Act.

The exemption will apply to all qualifying purchases where the buyer takes delivery on or after September 1, 1997, even if purchased under a contract that was entered into prior to September 1, 1997.

Purchasers of the enhanced emissions inspection equipment may make those purchases tax exempt by giving the equipment supplier a properly completed Form ST-121, *Exempt Use Certificate*. When completing the exemption certificate, check box (g) at the bottom of *Part III - Other Exemptions*, and on the line provided indicate:

“certified” enhanced emissions inspection equipment, for use at official inspection station, license #(insert your number), section 1115(a)(31) of the Tax Law.