

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

TSB-A-82(44)S
Sales Tax
December 22, 1982

STATE OF NEW YORK
STATE TAX COMMISSION

ADVISORY OPINION

PETITION NO. S821104A

On November 4, 1982 a Petition for Advisory Opinion was received from Gaynor News Company, Inc., 225 South Fourth Avenue, Mount Vernon, New York 10551.

Petitioner, a newspaper distributor which sells newspapers to news dealers, purchases twine, strapping and wire to be used in bundling newspapers for delivery. Petitioner inquires as to whether the receipts from such purchases are subject to tax.

Section 1115(a)(19) of the Tax Law exempts from state and local sales taxes receipts from the sale of "cartons, containers, and wrapping and packaging materials and supplies, and components thereof for use and consumption by a vendor in packaging tangible personal property for sale, and actually transferred by the vendor to the purchaser."

Pursuant to the statutory provision here quoted, Petitioner's described purchases of twine, strapping and wire may be made without the payment of State or local sales tax. Trans World Music Corporation, Advisory Opinion, February 25, 1981, TSB-H-81(52)S. In order to avail itself of such exemption Petitioner must present to its supplier a properly completed Exempt Use Certificate, Form ST-121.

DATED: December 3, 1982

s/FRANK J. PUCCIA
Director
Technical Services Bureau