

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

TSB-A-82(6)S  
Sales Tax  
January 29, 1981

STATE OF NEW YORK  
STATE TAX COMMISSION

ADVISORY OPINION

PETITION NO. S810910C

On September 10, 1981, a Petition for Advisory Opinion was received from Brian A. Ellies, 185 Fairhaven, P.O. Box 13, Hudson P.Q. Canada J0P1H0.

The issue raised is whether sales tax is due on the purchase of a vessel which will be exported to a foreign country.

Petitioner purchased a vessel for non-commercial use in Plattsburgh, New York on September 10, 1979. Petitioner took delivery of the vessel at Rouses Point, New York, and the same has never been transported into Canada. The vessel is documented with the Canadian government, but has never entered Canada. The vessel has continually been docked at the Dock and Coal Marina in Plattsburgh, New York since the purchase date.

Section 1105(a) of the Tax Law imposes a tax on "The receipts from every retail sale of tangible personal property . . .". Section 1101(b)(4) of the Tax Law defines a retail sale as "(i) A sale of tangible personal property to any person for any purpose, other than (A) for resale as such . . .".

The Sales and Use Tax Regulations provide, in relevant part, as follows:

"(1) A sale is taxable at the place where the tangible personal property . . . is delivered or the point at which possession is transferred by the vendor to the purchaser or his designee." 20 NYCRR 526.7(e).

Inasmuch as the vessel in question was purchased by Petitioner at retail and was delivered to Petitioner at a location in New York State, the sale of the vessel to Petitioner was subject to the State sales tax imposed under section 1105(a) of the Tax Law, as well as the 3% tax in effect in Clinton County, in which Rouses Point is located. Petitioner's statement to the effect that he intends to move the vessel to Canada, and the fact that the vessel is registered in Canada "in bond," do not compel a conclusion contrary to that expressed herein.

DATED: January 12, 1982

s/LOUIS ETLINGER  
Deputy Director  
Technical Services Bureau