

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

TSB-A-90(54)S  
Sales Tax  
October 24, 1990

STATE OF NEW YORK  
COMMISSIONER OF TAXATION AND FINANCE

ADVISORY OPINION

PETITION NO. S900620A

On June 20, 1990 a Petition for Advisory Opinion was received from Paul J. Carucci, 9 Scott Drive, New City, New York 10956.

The issue raised by Petitioner, Paul J. Carucci, is what part, if any, of its client's service of counting money, deposit verification, and transportation of such money via armored truck is subject to the tax imposed under Section 1105(c)(8) of the Tax Law; and if taxable, would its client be required to collect the tax on the total amount if it issued a combined billing for both the transportation and the cash room services.

Petitioner's client transports money via armored truck from the client's customer to a money room, then from the money room to the bank. The primary service of the money room is to count and package the cash, micro-encode and total the checks, verify the total receipts of the customer and prepare the deposit to the banks.

Section 1105(c)(8) of the Tax Law imposes a tax upon:

Protective and detective services, including, but not limited to, all services provided by or through alarm or protective systems of every nature, including, but not limited to, protection against burglary, theft, fire, water damage or any malfunction of industrial processes or other malfunction of or damage to property or injury to persons, detective agencies, armored car services and guard, patrol and watchman services of every nature other than the performance of such services by a port watchman licensed by the waterfront commission of New York Harbor, whether or not tangible personal property is transferred in conjunction therewith.

Armored car service is one of the services specifically subjected to the tax imposed under Section 1105(c)(8) of the Tax Law. The service of counting, packaging cash, micro-encoding, totaling checks, verifying total receipts, and preparing deposits to the bank are not services that come within the scope of Article 28 of the Tax Law and are thus not subject to sales tax.

Section 527.1(b) provides that:

(b) Taxable and exempt items sold as a single unit. When tangible personal property, composed of taxable and exempt items is sold as a single unit, the tax shall be collected on the total price.

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Example: A vendor sells a package containing assorted cheeses, a cheese board and a knife for \$15. He is required to collect tax on \$15.

In accordance with said regulation, if Petitioner's client charges a single price for all of its services, the entire charge is subject to sales tax. However, if Petitioner's client bills its armored car services separately from its cash room services, only the armored car services portion of the bill would be subject to sales tax.

DATED: October 24, 1990

s/PAUL B. COBURN  
Deputy Director  
Taxpayer Services Division

NOTE: The opinions expressed in Advisory Opinions are limited to the facts set forth therein.