

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

TSB-A-91 (16)S
Sales Tax
January 28, 1991

STATE OF NEW YORK

COMMISSIONER OF TAXATION AND FINANCE

ADVISORY OPINION

PETITION NO. S901207D

On December 7, 1990 a Petition for Advisory Opinion was received from Lauriat's, Inc., 300 Turnpike Street, Canton, Massachusetts 02021.

The issue raised by Petitioner, Lauriat's, Inc., is whether the sale of bibles by a bookstore is subject to sales tax.

Petitioner operates a chain of retail bookstores located in New York State. Bibles are sold to individuals in the stores.

Section 1105(a) of the Tax Law imposes sales tax upon "the receipts from tangible personal property except as otherwise provided in this article."

Section 1101(b)(6) of the Tax Law defines tangible personal property as "corporeal personal property of any nature".

Section 1115(a) of the Tax Law sets forth the various items of tangible personal property the receipts from which are exempt from sales and use tax.

Bibles, like any other books, constitute tangible personal property in accordance with the meaning and intent of Section 1101(b)(6) of the Tax Law. Their sale is not specifically exempted from the imposition of sales tax by Section 1115(a) of the Tax Law. Therefore the receipts received by Petitioner's retail bookstores from the sale of bibles are subject to sales tax pursuant to Section 1105(a) of the Tax Law.

DATED: January 28, 1991

s/PAUL B. COBURN
Deputy Director
Taxpayer Services Division

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