

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

TSB-A-94 (46)S
Sales Tax
September 28, 1994

STATE OF NEW YORK
COMMISSIONER OF TAXATION AND FINANCE

ADVISORY OPINION

PETITION NO. S940627A

On June 27, 1994, a Petition for Advisory Opinion was received from Paul Lorenzo, 32 Tompkins St., Cortland, New York 13045.

The issue raised by Petitioner, Paul Lorenzo, is whether a fee charge by his client for a home grocery shopping service is subject to sales and use taxes.

Petitioner's client goes to the customer's home, takes the customer's list and goes to the store to purchase the groceries for its customers. Petitioner's client uses its own money to purchase the customer's groceries and then delivers the groceries to the customer's home. Petitioner's client charges the customer a set fee for the purchase and delivery of the groceries and is also reimbursed for the money expended to purchase the groceries.

Section 1105(c) of the Tax Law imposes tax upon the receipts from every sale, except for resale, of certain enumerated services. The providing by Petitioner's client of a home grocery shopping service as described above is not one of the services enumerated under Section 1105(c) of the Tax Law and, therefore, such service is not subject to sales and use taxes.

Accordingly, since a home grocery shopping service as described above is not an enumerated service subject to sales tax under Section 1105(c) of the Tax Law, the charge by Petitioner's client for shopping for and delivering its customer's groceries is not subject to sales and use taxes.

DATED: September 28, 1994

s/PAUL B. COBURN
Deputy Director
Taxpayer Services Division

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