

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

TSB-A-96 (52)S
Sales Tax
September 5, 1996

STATE OF NEW YORK
COMMISSIONER OF TAXATION AND FINANCE

ADVISORY OPINION

PETITION NO.S960411C

On April 11, 1996, a Petition for Advisory Opinion was received from Gregg Millett, Ph.D., 738 Bobby Court, Niskayuna, New York 12309.

The issue raised by Petitioner, Gregg Millett, is whether the dating service being provided by him is subject to sales tax. Additional information was verbally provided on July 25, 1996.

Petitioner makes the following submission of facts.

Petitioner is starting a business which he indicates is a dating service. Petitioner will use his expertise in education and psychology to make compatible matches and counsel his clients about their past relationships, their expectations for the future and experience in meeting new people. Petitioner intends to seek clients and charge a \$185 fee for this service, which includes a money back guarantee, after a six-month trial period for those who do not feel it was a valuable service for them. Petitioner provides two types of dating arrangements. The first type is where the Petitioner will match two individuals using the information provided by the clients and his interview notes concerning the clients. When Petitioner anticipates a possible match, he will contact the individuals to make suitable arrangements so the individuals can meet each other.

Secondly, the client can look through an album which features a picture and a summary of the prospective date's interests. If a client sees an individual that meets his or her standards, the Petitioner will take appropriate action to set up a meeting between the individuals.

Section 1105(c) of the Tax Law imposes tax on the receipts from every sale, except for resale, of certain enumerated services.

In this case, Petitioner provides his clients with the service of bringing together people, who have similar interests, and provides them the opportunity to meet other persons. Petitioner's clients would not have known about each other without Petitioner's service. Clients can be counseled about their experiences, expectations for the future and experience in meeting new people and the possible matching with other individuals. The primary function of Petitioner's service is to enable clients to

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meet other people. The service being provided by Petitioner is not an enumerated service under Section 1105(c) of the Tax Law, and, therefore, is not subject to sales tax.

DATED: September 5, 1996

/s/
JOHN W. BARTLETT
Deputy Director
Technical Services Bureau

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