

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

TSB-A-98(81)S  
Sales Tax  
December 2, 1998

STATE OF NEW YORK  
COMMISSIONER OF TAXATION AND FINANCE

ADVISORY OPINION

PETITION NO. S980810B

On August 10, 1998, the Department of Taxation and Finance received a Petition for Advisory Opinion from Two Dogs & A Goat, Inc., 326 East 34<sup>th</sup> Street, New York, New York, 10016.

The issue raised by Petitioner, Two Dogs & A Goat, Inc., is whether the service of walking dogs is subject to sales tax.

Petitioner submitted the following fact as the basis for this Advisory Opinion.

Petitioner is engaged in the rendering of dog walking services for a fee.

**Applicable Law and Regulations**

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

**Opinion**

Petitioner's dog walking service is not subject to sales tax. Section 1105(c) of the Tax Law imposes sales tax on the receipts from the sales of certain enumerated services. Dog walking is not among these enumerated services subject to sales tax.

DATED: December 2, 1998

/s/  
John W. Bartlett  
Deputy Director  
Technical Services Bureau

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