

1981 Legislation

Allocation of Advertising Receipts of  
Newspaper and Periodical Publishers

Section 1 of Chapter 103 of the Laws of 1981 amended Section 210.3(a)(2)(B) of Article 9-A of the New York State Tax Law.

Section 210.3(a)(2)(B) as amended, provides that a taxpayer engaged in the business of publishing newspapers or periodicals shall allocate to New York State, receipts from the sale of advertising contained in such newspapers and periodicals, to the extent that such newspapers and periodicals are delivered to ultimate purchasers or subscribers in New York State.

This amendment applies to all taxable years beginning on or after January 1, 1982.