

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

TSB-M-78(11)S
Sales Tax
September 27, 1978

This Memorandum Supersedes TSB-M-78(11)S Dated June 29, 1978
Which Should Be Destroyed

1978 Legislation

Chapter 228 - Effective June 5, 1978 - amends section 1135 of the Tax Law to provide that sales and use tax "records may be kept within the meaning of" section 1135 "when reproduced on any photographic, photostatic, microfilm, micro-card, miniature photographic or other process which actually reproduced the original record."

The amendment provides a standard for judging whether a reproduced record meets the statutory requirements, as the reproduced record must be made by a "process which actually reproduced the original record."

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Chapter 238 - Approved June 5, 1978 - amends section 1212-A of the Tax Law to extend New York City's authority to impose taxes, at a rate not to exceed 4%, on the sale of certain services for one year beyond the present expiration date of August 31, 1978. Thus, the bill extends New York City's authority to impose those taxes through August 31, 1979.

The taxes authorized by this act are on the sale of credit and collection services, protective and detective services and certain other services.

At present, New York City only imposes taxes on the sale of credit and collection services and protective and detective services and those taxes are administered and, under the act, would be administered by the State Tax Commission.

Enactment of New York City Special Taxes*

Based upon the above referenced authorization, New York City has enacted legislation to extend the 4% tax imposed on credit rating, credit reporting and protective and detective services through August 31, 1979.

The tax on credit adjustment and collection services was not extended and its effective period ended August 31, 1978.

All other special sales taxes currently imposed by the City of New York (4% on Miscellaneous Personal Services and 6% on Parking) continue to be effective, as the enabling acts which authorized their imposition had no expiration dates and, therefore, need no time extensions.

*New material