

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

TSB-M-78(17)S
Sales Tax
August 31, 1978

1978 Legislation

Chapter 604 - Effective September 1, 1978 - Amends section 1119(a) of the Tax Law to allow a veterinarian a refund or credit against sales or use tax paid on his purchases of drugs or medicine which he used in rendering professional services to livestock or poultry used in the production for sale of tangible personal property by farming or which he sold to a farmer for use by the farmer on such livestock or poultry.

Chapter 609 - Approved July 24, 1978 - Amends sections 1131, 1134, 1135, 1136, 1142 and 1145 in relation to sales and use tax requirements relating to the operation of flea markets and similar shows beginning on or after September 22, 1978 or shows operating on or after such date which began prior to September 22, 1978.

Chapter 655 - Approved July 25, 1978 - Amends sections 1142 and 1251 of the Tax Law by adding the term commissioner and deleting the term administrator or director when referring to the head of the New York City Department of Finance. The language in these sections will now read "commissioner of finance" instead of "finance administrator" or "director of finance."

Chapter 770 - Effective September 1, 1978 - Amends the executive law, in relation to establishing the office of business permits; providing for its functions, powers and duties.

Chapter 773 - Effective March 1, 1979 - Amends sections 1105(c) and 1115(a) in relation to exempting the purchase and use of articles for the original equipping of certain commercial aircraft and services rendered with respect to such articles.