NEW YORK STATE | **Department of Taxation and Finance**

Important:

The information in this TSB-M discussing certain taxes imposed by New York City is outdated and provided only for historical purposes.

For up-to-date information discussing sales and use taxes imposed by New York City on certain services performed or delivered in New York City, see Tax Bulletin *Sales Tax Rates, Additional Sales Taxes, and Fees* (TB-ST-825).

For up-to-date information discussing other miscellaneous personal services subject only to the local tax imposed in New York City, see Tax Bulletin *Miscellaneous Personal Services and Related Sales in New York City* (TB-ST-575).

[Tax Law §§ 1210(a), 1212-A]

The TSB-M begins on page 2 below.

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

TSB-M-80 (17)S
Sales Tax
November 25, 1980

1980 Legislation

Authorization For Tax On New York City Selected Services

Chapter 251 - Approved June 17, 1980 - 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, 1980. Thus, the bill extends New York City's authority to impose those taxes through August 31, 1981.

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 rating and reporting services and protective and detective services; those taxes are administered and, under the act, would be administered by the State Tax Commission.

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Enactment of NewYork City Special Taxes

Based upon the above stated 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, 1981.

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