

1981 Legislation

Chapter 604 of the Laws of 1981 - Effective July 28, 1981

Section 1118 of Article 28 of the New York State Sales and Use Tax Law is amended by the addition of a new subdivision, number 9, exempting from compensating use tax the use of a thoroughbred, standardbred or quarter horse purchased outside New York State (by either a resident or nonresident of the State) and brought into New York State for the purpose of entering a pari-mutuel racing event and for preparing therefor. This exemption does not apply to any horse which enters racing events in this State on more than five days in any one calendar year.

Nothing contained in this amendment shall alter the exemption provided to nonresidents as specified in section 1118, which states, "The following uses of property shall not be subject to the compensating use tax imposed under this article:

(1) . . . .

(2) In respect to the use of property purchased by the user while a nonresident of this state, except in the case of tangible personal property which the user, in the performance of a contract, incorporates into real property located in the state. A person while engaged in any manner in carrying on in this state any employment, trade, business or profession, shall not be deemed a nonresident with respect to the use in this state of property in such employment, trade, business or profession."

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Chapter 760 of the Laws of 1981 - Effective July 27, 1981

This chapter amends sections 1138(a)(4) and 1147(a)(1) by requiring that Notices of Determination and Demand for Payment of Sales and Use Taxes Due and notices of determination of the Tax Commission issued after an administrative hearing, are to be sent promptly by registered or certified mail to the person required to collect or make payment of the tax.