

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

TSB-M-81(5)S
Sales Tax
February 24, 1981

1980 Legislation

Chapter 903 of the Laws of 1980 - Enacted December 17, 1980

Section 1116(a) of the Tax Law has been amended to include a new paragraph, number 7, which provides exemption from the sales and compensating use tax on any sale or amusement charge by or to, or any use or occupancy by not-for-profit corporations operating as health maintenance organizations, subject to the provisions of article forty-four of the public health law.

This act became effective December 17, 1980 and applies to transactions occurring on and after April 1, 1980.