



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The information in this TSB-M discussing certain taxes imposed by New York City is outdated and provided only for historical purposes.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

Authorization For Tax On New York City Selected Services

Chapter 428 of the Laws of 1984 - Approved July 19, 1984 - amends section 1212-A of the Tax Law to extend New York City's authority to impose sales and use tax at a rate not to exceed 4% on the sale of certain services for an additional year (September 1, 1984 through August 31, 1985) beyond the present expiration date of August 31, 1984.

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. These taxes are administered and, under this act, would be administered by the New York State Tax Commission.

Enactment Of New York City Special Taxes

Pursuant to the above stated authorization, New York City has enacted Local Law No. 48 of 1984, effective September 1, 1984, to extend the imposition of the 4% tax on credit rating and credit reporting services; also on protective and detective services, but not when such services are performed by port watchmen as defined in Chapter 882 of the Laws of 1953, part 1, section 1, article 2, and licensed under article 10 of such law, part and section. (The underlined portion of this paragraph represents a change from the previous imposition).

Chapter 882 of the Laws of 1953 defines a port watchman to include any watchman, gateman, roundsman, detective, guard, guardian or protector of property employed by the operator of any pier or other waterfront terminal or by a carrier of freight by water to perform services in such capacity on any pier or other waterfront terminal.

Additionally, Chapter 882 of the Laws of 1953 states that on or after the 1st day of December, 1953, no person shall act as a port watchman within the port of New York district without first having obtained a license from the Waterfront Commission of New York Harbor, and no person shall employ a port watchman who is not so licensed.

Note: All other special sales and use taxes currently imposed by New York City (miscellaneous personal services and parking) continue to be effective. The enabling acts which authorized their imposition had no expiration dates and need no time extensions.