

1983 Amendments to the Tax Law

Article 28

<u>Law Section</u>	<u>Chapter</u>	<u>Legislative Bill Section</u>	<u>TSB-M *</u>	<u>Brief Summary</u>
1139(d) 1142(9)	15	97, 98	83(15)S	Effective September 1, 1983, provided for the daily compounding of any amounts of interest required to be paid by the taxpayer on deficiencies or by the Tax Commission on overpayments. However, daily compounding will not be applied when computing interest due for failure to pay March estimated sales and use tax.
1116 (a) (5)	366	1	83 (27) S	Effective June 26, 1983, provided an exemption from sales and use taxes for a post or organization of past or present members of the armed forces of the United States.
1116(f)	366	2	83(27)S	Effective June 26, 1983, eliminated the requirement that qualified (under section 1116(a)(4) of the Tax Law) amateur sports organizations refrain from providing facilities or equipment in order to qualify for the exemption.
1116(d)(2)(B)	821	1, 2	83(28)S	Effective July 30, 1983, amended the Tax Law relative to exempting admission charges to carnivals, rodeos, or circuses when the net proceeds inure to §1116(a)(4) exempt organizations which include in their charitable or educational purposes the giving of such performances in conjunction with the operation of a school.

\*For further information, see the applicable memorandums.

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1116 (a) (8) 1116 (b) (4)	888	2, 3, 4	83(26)S	Effective September 1, 1983, amended the Tax Law in relation to exempting rural electric cooperatives from paying sales and compensating use taxes on their purchases. (State imposed local taxes under sections 1107 and 1108 are not exempt, in accordance with section 66 of the Rural Electric Cooperative Law.) Such rural electric cooperatives must collect sales and use tax from their customers on all sales of tangible personal property and services, unless the customers are qualified exempt organizations (under section 1116).
1101(b)(4)(i) 1101(b)(9),(10), (11) 1105(c)(3) 1110 1111(f) 1115 (a) (23)	986	1, 2, 3, 4, 5, 6, 7, 8, 9, 10	83(24)S 83(24.1)S	Effective September 1, 1983, amended the Tax Law relative to exemptions from sales and use taxes on receipts from sales of mobile homes. Also amended Chapter 861 of the Laws of 1981 which amended the Tax Law relating to exemptions from sales and use taxes on sales of mobile homes and factory manufactured homes.
1115(a)(13-a)	1019	1, 2	83(33)S	This amendment provided that sales of tangible personal property made through coin-operated <u>bulk vending machines</u> at twenty five cents or less are exempt from sales and compensating use taxes, providing the vendor of the tangible personal property is primarily engaged in making such sales. Primarily means 75% or more of the vendor's total receipts from all sales made by him are sales of tangible personal property at twenty five cents or less through bulk vending machines.
<u>Article 29</u>				
1212-A(h)(2)(i)425		1, 2	83(21)S	This amendment extended for one year, September 1, 1983 through August 31, 1984, New York City's authority to impose taxes (at a rate not to exceed 4%) on sales of certain selected services. Based on this authorization, New York City enacted a local law extending the 4% tax imposed, on credit rating, credit reporting, and protective and detective services.

\*For further information, see the applicable memorandums

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1210	18	18, 19, 20	83(10)S	Effective June 1, 1983, authorized Nassau County to adopt a local law imposing, for a limited time, an increase in sales tax of 1% in addition to the 3% previously authorized. Based on this authorization, Nassau County enacted legislation increasing the county sales and use tax to 4%, to be collected and paid on all taxable transactions reportable on page 2 of any sales and use tax return. This rate will remain in effect from June 1, 1983 through December 31, 1984.

1983 Amendments Affecting the Tax Law

206	345	2, 3	83(25)S	Effective December 1, 1983 through November 30, 1985, amended the State Administrative Procedure Act to provide the means for determining whether a person who complies with a federal requirement also satisfies a similar requirement imposed by a State statute or regulation.
66	888	1, 4	83(26)S	Effective September 1, 1983, amended the Rural Electric Cooperative Law in relation to exempting rural electric cooperatives from paying sales and compensating use taxes on their purchases, except for the State imposed taxes pursuant to sections 1107 and 1108.

\*For further information, see the applicable memorandums.