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

TSB-M-85(16.1)S Sales Tax May 30, 1986

## CHAPTER 21 - LAWS OF 1986

## SALES TAX APPLICATION TO VESSEL REGISTRATION

This legislation amends the effective date of Chapter 484, Laws of 1985, which provided that the word "motorboat" be replaced with the word "vessel(s)" in sections 1132(f) and (g) and 1214(d) of the Tax Law.

Under Chapter 21, this provision becomes effective June 1, 1986 rather than April 1, 1986.