

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

TSB-M-85 (1) S
Sales Tax
January 31, 1985

1984 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>
1145(d)	575	1, 2	84(14)S	<u>Penalties For Failure To Pay Over Taxes</u> - Approved July 27, 1984 and effective November 1, 1984 - amends section 1145(d) by providing for prosecution under the penal law (in addition to civil penalties already provided for by section 1145) of any person who is required to collect and has collected any sales tax, but who has willfully failed to pay over such taxes to New York State.

Article 29

1201 (b) (i)	7	5	-	<u>Taxes Administered By Cities Of A Million Or More</u> - Approved February 15, 1984 and retroactive to April 1, 1983 - amends section 1201 (b) (i) to provide that in cities having a population of one million or more, taxes levied on grants, assignments or surrenders of leasehold interests in real property are to be used for deposit to the urban mass transit assistance account of the mass transportation operating assistance fund.
1262 (e)	9	1, 2	-	<u>Revenue Disposition From Taxes Imposed By Cities Under One Million, Counties and School Districts</u> - Approved and became effective February 21, 1984 - amends section 1262(e) to include the term "towns" among the municipalities which must be notified in writing at least six months prior to the start

*See applicable Technical Services Bureau Memoranda

<u>Law Section</u>	<u>Chapter</u>	<u>Legislative Bill Section</u>	<u>TSB-M*</u>	<u>Brief Summary</u>
1262(e)continued				of their respective fiscal years, when a county plans to decrease or eliminate tax monies which are to be set aside for educational purposes.
1212-A(h) (2) (i)	428	1,2	84(12)S	<u>New York City Imposition on Selected Services</u> - Approved and became effective July 19, 1984 - extends for one year (September 1, 1984 through August 31, 1985) the right of New York City to impose a sales and use tax on certain selected services.
1210	441	1, 2	84(16)S	<u>City of Mount Vernon Rate Increase</u> - Approved and became effective July 19, 1984 - amends sections 1210, 1223 and 1224(f) to authorize the City of Mount Vernon to increase its sales and use tax rate.
1223		2		
1224(f)		3		
1202-d	644	1, 2	-	<u>Authorization For Oneida County Hotel/Motel Occupancy Tax</u> - Approved and became effective July 27, 1984 adds a new section, 1202-d, to authorize Oneida County to impose a tax on hotel/ motel occupancy at the rate of 2% of the per diem rental rate, such tax to be collected and administered by Oneida County.
1210-A	880	1, 2	84(18)S	<u>Suffolk County Additional Tax</u> - Approved and became effective August 5, 1984 adds a new section, 1210-A, to authorize Suffolk County to impose an additional sales and use tax at the rate of ¼% for the period beginning December 1, 1984 and ending November 30, 1989. This tax is in addition to any other tax which

*See applicable Technical Services Bureau Memoranda

<u>Law Section</u>	<u>Chapter</u>	<u>Legislative Bill Section</u>	<u>TSB-M*</u>	<u>Brief Summary</u>
1210-A continued				Suffolk County is authorized to impose; it will be collected and administered by New York State.
1210 1262-e	902	1, 2, 3, 4	84(17)S	<u>Nassau County Additional Tax -</u> Approved and became effective August 5, 1984 amends section 1210 and adds new section 1262-e to authorize Nassau County to extend the additional 1% sales and use tax rate through December 31, 1985 and to continue the additional tax from January 1, 1986 through December 31, 1986 at the rate of 3/4%; also to empower such county to establish a local government assistance program.
1210 1223 1224	985	2 3 4	-	<u>Erie County Additional Tax</u> Approved and became effective December 7, 1984 amends sections 1210, 1223 and 1224 to authorize Erie County to impose an additional sales and use tax at the rate of 1% for the period from March 1, 1985 through December 31, 1986. The 1% tax is in addition to any other tax imposed and is not subject to preemption.

*See applicable Technical Services Bureau Memoranda

1984 Amendment Affecting the Tax Law

<u>Law Section</u>	<u>Chapter</u>	<u>Legislative Bill Section</u>	<u>TSB-M*</u>	<u>Brief Summary</u>
198-b	645	1, 2	-	<u>Used Car Lemon Law</u> - Approved July 27, 1984 - amends section 198 of the general business law in relation to regulation of the sale of used motor vehicles. It provides, in part, that when a dealer accepts the return of a used motor vehicle, he must refund the full purchase price to the customer, including the sales or use tax paid.

*See applicable Technical Services Bureau Memoranda