



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The information in this TSB-M discussing certain taxes imposed by New York City is outdated and provided only for historical purposes.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

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

TSB-M-88 (11)S
Sales Tax
August 23, 1988

NEW YORK CITY TAX
ON SELECTED SERVICES EXTENDED

New York City's authority to impose sales and use taxes on certain services has been extended until December 31, 1989 as a result of an amendment to Section 1212-A of the Tax Law.

Under section 1212-A(h)(2), as amended by Chapter 525 of the Laws of 1988, New York City is authorized to impose sales and use taxes through December 31, 1989 on the sale of credit rating, credit reporting, credit adjustment and collection services, protective services, detective services, interior decorating and designing services, and certain maintenance and repair services. The tax rate may not exceed 4%.

At present, New York City imposes a tax under section 1212-A(h)(2) only on the sale of credit rating and reporting services and protective and detective services*. The New York State Department of Taxation and Finance will continue to administer these taxes for New York City.

ENACTMENT OF NEW YORK CITY LOCAL LAW

Pursuant to the authority of section 1212-A of the Tax Law, as amended, New York City has enacted Local Law No. 55, effective September 1, 1988, which extends the 4% tax on credit rating and credit reporting services, and on protective and detective services* through December 31, 1989.

CONTINUATION OF TAXES ON MISCELLANEOUS PERSONAL SERVICES AND
PARKING

All other special sales and use taxes imposed by New York City (on miscellaneous personal services and parking) continue to be in effect. The acts which authorize their imposition have no expiration dates and, therefore, need no time extensions.

* When protective and detective services are performed by port watchmen, they are not subject to New York City sales and use taxes. Chapter 882 of the Laws of 1953 defines a port watchman as 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. On or after December 1, 1953, no person may 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 may employ a port watchman who is not so licensed.