

1988 AMENDMENTS TO THE SALES TAX LAW

ARTICLE 28

<u>Tax Law Section</u>	<u>Bill Chapter & Section</u>	<u>TSB-M*</u>	<u>Brief Summary</u>
1101(b)(4)(ii)	261-83		<u>Diesel Motor Fuel-Defined.</u> As amended, technically revised the definitional section of Article 28 to reflect the imposition of a prepaid tax on diesel motor fuel and added a statutory definition of diesel motor fuel and "enhanced diesel motor fuel" to Article 28. Effective September 1, 1988.
1102	261-84		<u>Diesel Motor Fuel-Prepaid tax.</u> As amended, imposes a prepaid tax on diesel motor fuel which follows the same exemption for inter-distributor sales as the excise tax on diesel motor fuel. The retail sales tax imposed by section 1105 continues to apply to retail sales. Effective September 1, 1988.
1105-A(a)	261-85		<u>Diesel Motor Fuel-Residential Exemption.</u> As amended, ensures that the exemption from the retail sales tax for fuel oil used for residential purposes continues to include diesel motor fuel used for such purposes. The exemption for heating fuel will not apply to deliveries at filling stations. Effective September 1, 1988.
1111(d)	261-861		<u>Diesel Motor Fuel-Tax Schedules.</u> As amended, authorizes the commissioner to prescribe and to amend schedules of the amount of tax to be collected upon each gallon of motor fuel and diesel motor fuel sold at retail. Effective September 1, 1988.

*See appropriate TSB-M for additional information.

<u>Tax Law Section</u>	<u>Bill Chapter & Section</u>	<u>TSB-M*</u>	<u>Brief Summary</u>
1111(e)	261-86		<u>Diesel Motor Fuel-Regional Average Retail Sales Prices.</u> As amended, established separate regional average retail sales prices on diesel motor fuel for computation of the prepaid sales tax. Effective September 1, 1988.
1115(j)	261-87		<u>Diesel Motor Fuel-First Import Restrictions.</u> As amended, applies the "First Import" restrictions on exemptions from the prepaid sales tax and retail sales tax to diesel motor fuel. Also provides that the production and farming exemption provided for diesel motor fuel in Article 12-A apply with respect to the sales tax as well. Effective September 1, 1988.
1115(m)	261-119		<u>Training and Maintaining Racehorses.</u> As added, exempts the services of training and maintaining a racehorse which will be raced in races conducted according to New York State law or similar laws of another state; exempts tangible personal property actually transferred by a trainer to the owner of the racehorse in conjunction with the above services, but prohibits the purchase of such items by the trainer for resale; defines the term "trainer". Effective July 19, 1988.
1116(b)(5)	261-88		<u>Diesel Motor Fuel-"First Import" restrictions.</u> As amended, applies the "First Import" restrictions on exemptions from the prepaid sales tax and retail sales tax with respect to purchases by exempt organizations. Effective September 1, 1988.

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<u>Tax Law Section</u>	<u>Bill Chapter & Section</u>	<u>TSB-M*</u>	<u>Brief Summary</u>
1120	261-89		<u>Diesel Motor Fuel-Refunds or Credits.</u> As amended, applies the same refunds or credits of prepaid tax and retail sales tax to diesel motor fuel as are currently allowed with respect to motor fuel under "First Import". Also provides for a refund or credit for diesel motor fuel purchased for residential purposes. Effective September 1, 1988.
1132(h)(2) added - old par. (2) renumbered to par. (3)	261-90		<u>Diesel Motor Fuel-Certification of Tax Payment.</u> As added, provides for an inter-distributor sale certificate to be furnished when one distributor purchases un-enhanced diesel motor fuel from another distributor in order for the sale to be exempt from tax. Also provides that a seller must give a certification of prepaid tax to the purchaser except in the case of retail sales at filling stations. Effective September 1, 1988.
1132(h)(3) (renumbered from (2)).	261-91		<u>Diesel Motor Fuel-Presumption of Taxability.</u> As amended, presumes that all retail sales of diesel motor fuel are subject to tax until the contrary is established. Effective September 1, 1988.
1132(i)	261-92		<u>Diesel Motor Fuel-Large Volume Certificate.</u> As amended, includes purchases of diesel motor fuel in the provisions of this section regarding the certificate which must be provided by large volume purchasers to their suppliers. Effective September 1, 1988.

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<u>Tax Law Section</u>	<u>Bill Chapter & Section</u>	<u>TSB-M*</u>	<u>Brief Summary</u>
1145(a)(1)(vii)	261-93		<u>Diesel Motor Fuel-Civil Penalties.</u> As amended, provides that diesel motor fuel be included in the existing civil penalty relating to filling station operators who knowingly possess untaxed motor fuel. Effective September 1, 1988.
1145(c)	261-94		<u>Diesel Motor Fuel-Failure to File Returns.</u> As amended, provides that diesel motor fuel be included in the existing civil penalty for failure to file a return or to pay any tax required to be prepaid with respect to motor fuel to the commissioner. Effective September 1, 1988.
1145(e)	261-95		<u>Diesel Motor Fuel-Responsible Officer Liability.</u> As amended, clarifies the application of responsible officer penalty to the prepaid sales tax on diesel motor fuel. Effective September 1, 1988.

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1202-g(7)	284-1		<u>Technical Corrections-Hotel or Motel Taxes.</u> As amended, requires that sureties approved by a justice of the supreme court, sufficient to pay all costs and charges if the proceedings be dismissed or the tax confirmed, be filed in connection with an Article 78 proceeding reviewing denial of refund of hotel or motel taxes in the counties of Steuben, Chemung and Schuyler. Effective July 19, 1988.
1202-h(7)	284-2		
1202-i(7)	284-3		

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<u>Tax Law Section</u>	<u>Bill Chapter & Section</u>	<u>TSB-M*</u>	<u>Brief Summary</u>
1202-(h)	283-1		<u>Authorization For Chemung County Hotel/Motel Occupancy Tax.</u> As added, authorizes and empowers Chemung County to adopt and amend local laws to impose a tax upon persons occupying hotel or motel rooms in that county (not to exceed 2% of the per diem rental rate); such tax to be locally administered. Effective July 19, 1988.
1202-(h)	404-1		<u>Authorization For Oswego County Occupancy Tax.</u> As added, authorizes and empowers Oswego County to adopt and amend local laws to impose a tax upon persons occupying tourist home, inn, hotel or motel rooms in that county at the rate of 3% of the per diem rental rate; such tax to be locally administered. Effective July 29, 1988.
1202-(i)	282-1		<u>Authorization For Schuyler County Hotel/Motel Occupancy Tax.</u> As added, authorizes and empowers Schuyler County to adopt and amend local laws to impose a tax upon persons occupying hotel or motel rooms in that county (not to exceed 2% of the per diem rental rate); such tax to be locally administered. Effective July 19, 1988.
1210	1-1	88(2)S	<u>Authorization For Erie County to Increase The Local Tax Rate.</u> As amended, authorizes and empowers Erie County to adopt and amend local laws or resolutions imposing an additional 1% sales tax (over and above its 3% sales tax) for the period beginning January 10, 1988 and ending February 28, 1989. Effective January 6, 1988.

*See appropriate TSB-M for additional information.

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1210	410-1		<u>Authorization For Cattaraugus County to Extend Its Additional 1% Local Sales Tax.</u> As amended, authorizes Cattaraugus County to extend its 1% local tax, which is in addition to the 3% rate authorized for this county, until February 28, 1991. Effective July 29, 1988.
1210	525-56	88-(15)S	<u>Authorization For Nassau County to Extend Its 3/4% Additional Local Sales Tax.</u> As amended, authorizes Nassau County to extend its additional 3/4% local sales tax (over and above its 3% tax) until December 31, 1989. Effective August 5, 1988.
1210(a)(3)(i)	261-96		<u>Fuel Oil Used For Residential Purposes.</u> As amended, brings the Article 29 local sales tax exemption for residential heating fuel into conformity with the Article 28 sales tax exemption for such fuel. Effective September 1, 1988.
1210-A	674-1		<u>Authorization For Suffolk County to Extend its 1/4% Local Sales Tax.</u> As amended, authorizes Suffolk County to extend the 1/4% local tax (formerly for sewer district and sewer system purposes) through November 30, 2000, for purposes of the Suffolk county drinking water protection program. Effective September 1, 1988.

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1212-A (h)(2)(i)	525-59		<u>Authority for Cities with Populations Over 1 Million to Impose Local Taxes Extended.</u> As amended, extends to December 31, 1989 the authority of any city having a population of 1 million or more to impose local taxes, not to exceed 4%, upon the receipts from sales of credit rating services, protective and detective services, and the other services enumerated in this section. Effective August 5, 1988.
1261(d)	261-97		<u>Diesel Motor Fuel-Sales Tax Collections To Be Distributed To Localities.</u> As amended, makes applicable to diesel motor fuel the existing provisions of this section relating to distributions to localities of the sales tax collections on motor fuel. Effective September 1, 1988.
1262(f)(3)	228-11		<u>Change In Determination of Equalization Rate-Full Valuation of Real Property.</u> As amended, provides that, as of January 1, 1989, "full valuation of real property", as used in Article 29 of the Tax Law, will mean the assessed valuation of real property divided by the equalization rate as determined in accordance with Article 8 of the real property tax law. Effective January 1, 1989.
1262-e	525-57		<u>Authorization For Nassau County To Impose Local Taxes Extended.</u> As amended, extends the authority of Nassau County to enact and establish a local government assistance program to defray the cost of dealing with municipal solid waste and other costs enumerated in this section to December 31, 1989. Effective August 5, 1988.

*See appropriate TSB-M for additional information.

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<u>Tax Law Section</u>	<u>Bill Chapter & Section</u>	<u>TSB-M*</u>	<u>Brief Summary</u>
1817(i)	261-101		<u>Diesel Motor Fuel - Criminal Penalties</u> As amended, provides that diesel motor fuel be included in the existing criminal penalty relating to filling station operators who knowingly possess untaxed motor fuel. Effective September 1, 1989.

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