

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

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Sales Tax  
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**SHOPPING PAPERS EXEMPTION AMENDED**

The Tax Law has been amended, effective September 1, 1996, to change one of the requirements a publication must meet to qualify as a shopping paper exempt from sales and use taxes. Before this change, the law required that the advertising content of the shopping paper could not exceed 90% of the printed area of each issue. The amendment to the Tax Law changes this standard so that as of September 1, 1996, a publication that meets the other requirements for exemption, as specified in Section 1115 (i) (B) of the Tax Law, will be exempt as long as advertising content of the publication does not exceed 90% of the printed area of all issues-as averaged on an annual basis.