



Important Notice

July 2003

New York State Sales and Use Tax Exemptions to Expire Effective September 1, 2003

Effective **September 1, 2003**, sales and use tax exemptions with respect to certain cable television system equipment and other property **will expire**. The current exemption provisions are contained in sections 1105(c)(3)(xi) and 1115(a)(12-b) of the Tax Law and are described below.

The exemptions that will expire effective September 1, 2003, concern: (1) machinery, equipment, and apparatus (including parts, tools, and supplies) (i) used or consumed to upgrade cable television systems to provide digital cable television service for sale, or (ii) purchased by a cable television service company to provide Internet access services for sale; and (2) the services of installing, maintaining, servicing, and repairing such machinery, equipment, and apparatus.

Form ST-121, *Exempt Use Certificate*, and Form ST-120.1, *Contractor Exempt Purchase Certificate*, will be revised to reflect the expiration of these exemptions. Vendors that currently have on file Form ST-121 issued by a purchaser as a blanket certificate, or Form ST-120.1 issued by a purchaser for a specific project, to claim these exemptions should be aware that the certificate will not be valid for such purchases effective September 1, 2003.

Please note: The exemptions from tax provided under section 1115(a)(12-a) of the Tax Law do not expire as of September 1, 2003, and will remain in effect. See page 5 of TSB-M-00(6)S for more information.

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NYS TAX DEPARTMENT
BUSINESS TAX INFORMATION CENTER
W A HARRIMAN CAMPUS
ALBANY NY 12227