

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

TSB-A-97(41)S  
Sales Tax

STATE OF NEW YORK  
COMMISSIONER OF TAXATION AND FINANCE

ADVISORY OPINION

PETITION NO. S960806A

On August 8, 1996, the Department of Taxation and Finance received a Petition for Advisory Opinion from Pat Rolland, c/o Richard Koskey, 502 Union Street, Hudson, New York 12534.

The issue raised by Petitioner, Pat Rolland, is whether the design of customized web pages for the Internet is subject to sales tax.

Petitioner's client designs customized Web pages, consisting of advertisements, and places them on the Internet for its customers. Petitioner's client does not sell tangible personal property to its customers.

Opinion

Petitioner's services of designing customized Web pages and placing these pages on the Internet are not included among the enumerated services the receipts from the sale of which are subject to State and local sales taxes under Section 1105(c) of the Tax Law (see, Ski Soft, Inc., Adv Op Comm. T&F, June 25, 1997, TSB-A-97(35)S). Provided Petitioner's client does not sell any tangible personal property, its charge to its customers is not subject to sales tax.

DATED: July 23, 1997

/s/  
John W. Bartlett  
Deputy Director  
Technical Services Bureau

NOTE: The opinions expressed in Advisory Opinions are limited to the facts set forth therein.