

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

TSB-M-81(6)S
Sales Tax
April 1, 1981

1980 Amendments To The Tax Law

<u>Article 28</u>				
<u>Law Section</u>	<u>Chapter</u>	<u>Section</u>	<u>TSB-M # *</u>	<u>Brief Summary</u>
1107(b)	252	1	80 (15)S	Effective September 1, 1980, " permanent resident" is defined for purposes of the tax imposed on hotel occupancy in cities having a population of one million or more (New York City). After June 3, 1980, an occupant must reside in a hotel for 180 consecutive days before he is considered a permanent resident under section 1107. (Section 1101 definition remains at 90 days.)
1116(a)(4)	416	1	81 (1)S	Effective July 15, 1980, exemption is granted under section 1116 to organizations whose exclusive purpose is to foster national or international amateur sports competition, as long as the organization in no way provides athletic facilities or equipment. It also allows section 1116 organizations limited political activity as outlined in the IRS code, without jeopardizing their exempt status.
1115(a)(18)	469	1	80 (9)S	Effective July 3, 1980, the garage sale exemption was increased to \$600, and allows a person under sixteen years of age to make sales for more than 3 days in a calendar year without collecting tax, as long as the receipts do not exceed \$600.
1115(a)(6)	684	1	80 (15)S	Effective June 30, 1980, the terms viniculture and viticulture were added to the definition of farming, and grape farmers were granted exemption on their purchases of posts and wire used to build or maintain grape trellises.

* For more complete information, see the related TSB-Ms.

<u>Law Section</u>	<u>Chapter</u>	<u>Section</u>	<u>TSB-M #</u>	<u>Brief Summary</u>
1141(c)	706	2	80 (14)S	Effective September 24, 1980, the purchaser in a bulk sale transaction shall be notified in writing by the Tax Commission when his liability for sales taxes due from the seller has been satisfied or no longer exists. A statement releasing the purchaser for credit purposes will be included in the correspondence.
1116(e)	724	1	80 (16)S	Effective June 30, 1980, the service of trash removal became exempt, when rendered by a municipality or by a private service on behalf of such municipality. This act is retroactive to June 1, 1977 only for those municipalities which actually rendered the services themselves.
1116(a)	903	1	81 (5)S	Effective December 17, 1980 and applying to transactions occurring on or after April 1, 1980 there now exists an exemption for any sale or amusement charge by or to, or any use or occupancy by not-for-profit corporations operating as health maintenance organizations, subject to the provisions of article forty-four of the public health law.
				<u>Article 29</u>
1212-A	251	1	80 (17)S	Amended to extend for one year, September 1, 1980 through August 31, 1981, the right of New York City to impose tax on certain selected services. Based on such authorization, New York City enacted local laws extending the 4% tax imposed on credit rating and credit reporting services, and protective and detective services.
1201(j)	255	1	80 (16)S	Effective June 17, 1980, cities having a population of one million or more (New York City) were granted the authority to impose a tax on the transfer of a taxicab license or an interest in it. The tax which is imposed on the seller shall not exceed 8%, and may be imposed on the buyer in the event the seller fails to pay.