

1983 Legislation

Carnivals, Rodeos, & Circuses

Chapter 821 of the Laws of 1983, which was enacted on July 30, 1983, amends section 1116(d)(2)(B) of Article 28 of the New York State Tax Law.

This enactment provides that previously taxable admission charges to carnivals, rodeos or circuses in which any professional performer or operator participates for compensation, are now exempt from sales and use tax if the net profits from such carnival, rodeo or circus inure exclusively to the benefit of an organization exempt from sales and use tax under §1116(a)(4) of the Tax Law and if such organization has as its charitable or educational purpose the operation of a school and the operation of such carnival, rodeo or circus.

This enactment takes effect immediately and is retroactive and controlling in any action or proceeding to enforce, abate or recover a tax assessment, provided that a refund may be claimed under §1139 of the Tax Law and liability for the tax has not been finally adjudicated prior to January 1, 1983.