

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

TSB-M-83 (4)S
 Sales Tax
 February 17, 1983

1982 Amendments to the Tax Law

Article 28

<u>Law Section</u>	<u>Chapter</u>	<u>Legislative Bill Section</u>	<u>TSB-M*</u>	<u>Brief Summary</u>
1101(b)	454	3, 4	82(28)S	Effective September 1, 1982, amended the Sales and Use Tax Law to provide for the imposition and collection of sales tax on automotive fuel when sold by a distributor required to be registered under Article 12-A of the tax law.
1111(d)	"	5		
1111(e)	"	6		
1119(a)	"	7		
1134(a)	"	8		
1134(c)	"	9		
1135 (a), (b), (c), (d)	"	10		
1136(a)	"	11		
1136(b)	"	12		
1101(b)	469	2		
1111(e)(3)	"	3		
1111(e)(4) & (5)	"	4		
1119(a)	"	5		
		14		
1137, 1139, 1145	155	1, 2, 3, 4 5, 6	82(16)S	Effective June 1, 1982 amended the Sales and Use Tax Law to (1) change the formula used to compute the estimated tax to be remitted with the <u>March estimated return</u> by requiring both long and short form filers to pay an amount equal only to the <u>State</u> portion of their estimated sales and use tax due; (2) to eliminate the requirement of filing any schedule with a <u>March estimated return</u> ; (3)to provide that interest will no longer be paid on any refund or credit allowed on overpayment of sales and use tax made with the March estimated return.

*See the applicable memorandums for further information.

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Article 28 (continued)

<u>Law Section</u>	<u>Chapter</u>	<u>Legislative Bill Section</u>	<u>TSB-M*</u>	<u>Brief Summary</u>
1101 (b) (4)	930	2	82(28.1)S	Provides for regional average retail sales prices for automotive fuel, to replace the statewide retail mark-up. Also provided for the division of New York State into 9 regions for purposes of establishing the regional average retail sales prices.
1111d)		3		
1111(e) (1), (2), (3), (5), (6)		4		
1118(a)		5		
1132 (h), (i)		6		
1134(a)(1)		7		
1134(c)(1)		9		
1135(c), (d)		9		
1136(a)		10		
1142(11)		11		

Article 29

<u>Law Section</u>	<u>Chapter</u>	<u>Legislative Bill Section</u>	<u>TSB-M*</u>	<u>Brief Summary</u>
1212A	188	1, 2	82(20)S	This amendment extends for one year - September 1, 1982 through August 31, 1983 - 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.

*See the applicable memorandums for further information.