



Department of Taxation and Finance

Important:

The information in this TSB-M discussing certain taxes imposed by New York City is outdated and provided only for historical purposes.

For up-to-date information discussing sales and use taxes imposed by New York City on certain services performed or delivered in New York City, see Tax Bulletin [Sales Tax Rates, Additional Sales Taxes, and Fees \(TB-ST-825\)](#).

For up-to-date information discussing other miscellaneous personal services subject only to the local tax imposed in New York City, see Tax Bulletin [Miscellaneous Personal Services and Related Sales in New York City \(TB-ST-575\)](#).

[Tax Law §§ 1210(a), 1212-A]

The TSB-M begins on page 2 below.

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

TSB-M-89 (21)S
Sales Tax
December 28, 1989

NEW YORK CITY TAX
ON SELECTED SERVICES EXTENDED
THROUGH DECEMBER 31, 1990

New York City's authority to impose sales and use taxes on certain services has been extended until December 31, 1990 as a result of an amendment to Section 1212-A of the Tax Law.

Under section 1212-A(h)(2), New York City is authorized to impose sales and use taxes through December 31, 1990 on the sale of credit rating, credit reporting, credit adjustment and collection services, protective services, detective services, interior decorating and designing services, and certain interior cleaning and maintenance services. The tax rate may not exceed 4%.

At present, New York City imposes a tax under section 1212-A(h)(2) on each of the services enumerated in the preceding paragraph except credit adjustment and collection services. The taxes imposed on interior decorating and design services and interior cleaning and maintenance services took effect on December 1, 1989. The New York State Department of Taxation and Finance will continue to administer these taxes for New York City, even though these specific services are not subject to the state sales tax.

ENACTMENT OF NEW YORK CITY LOCAL LAW

Pursuant to the authority of section 1212-A of the Tax Law, New York City has enacted Local Law No. 85, which extends the 4% tax on credit rating and credit reporting services, on protective and detective services, on interior decorating and design services and on certain interior cleaning and maintenance services through December 31, 1990.

CONTINUATION OF TAXES ON MISCELLANEOUS PERSONAL SERVICES AND PARKING

All other special sales and use taxes imposed by New York City (on miscellaneous personal services and parking) continue to be in effect. The acts which authorize their imposition have no expiration dates and, therefore, need no time extensions.