

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

TSB-M-93 (1) S
Sales Tax
August 6, 1993

1992 AMENDMENTS TO THE SALES
AND USE TAX LAW

Article 28

<u>Tax Law Section</u>	<u>Chapter & Bill Section</u>	<u>Reference*</u>	<u>Brief Summary</u>
1104-a	748-16**	N-92-5	<u>Imposition - Hudson River Valley Greenway Fee</u> As added, provides for the imposition of a fee of 2/10 of 1% on any charge for occupancy made by a hotel or motel located within the Hudson River Valley Greenway. An operator of a hotel or motel having 25 or less rooms is exempt from collecting the Greenway Fee. Effective March 1, 1992.
1104-a	749-18**		<u>Hudson River Valley Greenway Fee- Technical Corrections</u> As amended, makes technical corrections to the original text and clarifies the obligations of the Commissioner of Taxation and Finance with respect to deposit of Greenway fee revenues. Effective March 1, 1992.
III(i)	20-1		<u>Special Rules For Computing Receipts - Technical Corrections</u> As amended, clarifies that where a fleet lease (qualifying lease under section 7701(h)(2)(c)(i) of the IRC) with an initial term of at least one year includes an indeterminate number of options to renew beyond that term, the amount of sales tax required to be collected at the inception of such lease must equal the total amount of sales tax that would be due and payable as

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**Laws of 1991

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1115(p)	541-1		<p>if the first 32 monthly lease payments were due and payable at the inception of the lease. In the alternative, if the initial lease term of such lease is greater than 32 months, the amount of sales tax required to be collected at the inception of such lease must equal the total amount of sales tax that would be due and payable as if all payments due pursuant to the initial lease term were due and payable at the inception of the lease. Effective June 1, 1991. NOTE: This change applies retroactively.</p>
			<p><u>Exemption - Alternative Fuel Motor Vehicles</u> As added, provides for an exemption from the sales tax on the "incremental cost" portion of the taxable receipt for the purchase of a new alternative fuel motor vehicle. This "incremental cost" (the amount eligible for exemption) is the difference between the selling price of an alternative fuel vehicle, over what its selling price would have been if it were not an alternative fuel vehicle. It also provides an exemption from the sales tax for the charge for converting a conventionally powered motor vehicle to an alternative fuel motor vehicle. Effective September 1, 1992.</p>
1119(c)	760-66		<p><u>Refunds - Technical Correction</u> As amended, changes the word paragraphs to paragraph. Effective July 31, 1992.</p>

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1132(c)	760-67		<u>Collection of Tax - Technical Correction</u> As amended, changes references to the tax commission to the tax commissioner. It also further clarifies which certificates, documents and affidavits are required to relieve a vendor of his/her obligation to collect tax from the customer. Effective July 31, 1992.
1134(a)(1)	20-2		<u>Registration - Technical Correction</u> As amended, clarifies that references made to various other paragraphs or subparagraphs within this section of law refer to such paragraphs or subparagraphs contained in Article 28 of the Tax Law. Effective June 1, 1991. NOTE: This change applies retroactively.
1142(10)	55-426		<u>General Powers of the Tax Commission - Expanded Authorization to Examine Books and Records</u> As amended, provides authorization for the Commissioner of Taxation to appoint the county executives of Nassau and Suffolk Counties, and their employees as agents, to examine the books and records of persons required to collect sales tax providing those persons are located within their respective counties. Effective December 1, 1992.
1142-A	810-1	N-92-26	<u>Special Requirements Related to Parking, Garaging or Storing Motor Vehicles - Additional Recordkeeping Requirements</u> As added, provides that persons selling parking, garaging, or

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			storage services within New York County (Manhattan) must give each customer a ticket or other document of sale and keep records of such sale in the manner prescribed by this new section. Also authorizes the Tax Department to conduct walkabout observations of any parking facility located in Manhattan. Effective December 1, 1992.
1145(g)	810-2	N-92-26	<u>Penalties and Interest - Failure to Comply With Provisions of 1142-A</u> As added, imposes an additional penalty (over and above existing penalties) of \$500.00 on vendors of parking, garaging or storing motor vehicles in Manhattan who fail to keep records required under section 1142-A or who interfere with or prevent the Tax Department from performing a walkabout observation. Effective December 1, 1992.
1148	749-21**		<u>Deposit and Distribution of Revenue-Hudson River Valley Greenway Fee</u> As amended, provides that the Commissioner of Taxation and Finance is responsible for depositing certain revenues received as a result of its collection of the Hudson River Valley Greenway Fee. Effective March 1, 1992.
1150	53-375	N-92-17	<u>Special Fee on Paging Devices - Imposition</u> As added, provides for the imposition of a \$1.00 per month fee on every paging device used or authorized for use in this state when such device is used in conjunction

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			with the purchase of a paging service. Effective June 1, 1992. NOTE: This fee was determined to be unconstitutional by the Supreme Court of New York County on June 15, 1993.

Article 29

<u>Tax Law Section</u>	<u>Chapter & Bill Section</u>	<u>Reference*</u>	<u>Brief Summary</u>
1202-j	676-1		<u>Tioga County Hotel/Motel Tax</u> As amended, this section is relettered to section 1202-o. Effective July 31, 1992.
1202-k	750-1		<u>Rockland County Hotel/Motel Tax</u> As amended, deletes the authorization for Rockland County to request the state to collect its hotel/motel tax. Effective September 20, 1990.
1202-1	750-2		<u>St. Lawrence County Hotel/Motel Tax</u> As amended, deletes the authorization for St. Lawrence County to request the state to collect its hotel/motel tax. Effective September 17, 1991.
1202-o	689-1		<u>Suffolk County Hotel/Motel Tax</u> As added, authorizes Suffolk County to impose a tax (at a rate not to exceed 3/4 of 1%) on the daily rental charge to persons occupying rooms in hotels, motels and similar establishments located within the county. Effective July 31, 1992.
1202-o	741-1		<u>City of Lockport Hotel/Motel Tax</u> As added, authorizes the City of Lockport to impose a tax (at a rate not to exceed 3%) on the daily rental charge to persons occupying rooms in hotels,

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			motels and similar establishments located within the city. Effective July 31, 1992.
1202-o	784-1		<u>Seneca County Hotel/Motel Tax</u> As added, authorizes Seneca County to impose a tax (at a rate not to exceed 3%) on the daily rental charge to persons occupying rooms in hotels, motels and similar establishments located within the county. Effective August 7, 1992.
1202-o	676-2 676-3		<u>Tioga County Hotel/Motel Tax</u> As amended, provides that each local enactment of the tax shall be for a period not exceeding three years. Prior to this amendment, authorization for the tax was set to expire four years after its imposition. As a result of this amendment reference to the expiration of this authorization was eliminated. Effective July 31, 1992.
1210	2-1		<u>Authorization for Erie County to Extend its Additional 1% Local Sales and Use Tax Rate</u> As amended, authorizes Erie County to adopt and amend local laws or resolutions imposing an additional 1% sales and use tax (over and above its 3% limit) through February 28,1993. Effective February 3, 1992.
1210	531-1		<u>Authorization for Cayuga County to Impose an Additional 1% Local Sales and Use Tax</u> As amended, authorize Cayuga County to adopt and amend local laws or resolutions imposing an

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			additional 1% sales tax (over and above its 3% limit) through August 31, 1995. Effective July 24, 1992.
1210	574-1		<u>Authorization for Albany County to Impose an Additional 1% Local Sales and Use Tax</u> As amended, authorizes Albany County to adopt and amend local laws or resolutions imposing an additional 1% sales and use tax (over and above its 3% limit) through August 31, 1993. Effective July 24, 1992.
1210	617-1		<u>Authorization for Tompkins County to Impose an Additional 1% Local Sales and Use Tax</u> As amended, authorizes Tompkins County to adopt and amend local laws or resolutions imposing an additional 1% sales and use tax (over and above its 3% limit) through November 30, 1993. Effective July 24, 1992.
1210	633-1		<u>Authorization for Wyoming County to Impose an Additional 1% Local Sales and Use Tax</u> As amended, authorizes Wyoming County to adopt and amend local laws or resolutions imposing an additional 1% sales and use tax (over and above its 3% limit) through August 31, 1993. Effective July 24, 1992.
1210	638-2		<u>Authorization for Allegany County to Extend its Additional 1% Local Sales and Use Tax Rate</u> As amended, authorizes Allegany County to adopt and amend local laws or resolutions imposing an additional 1% sales and

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			use tax(over and above its 3% limit) through November 30, 1993. Effective July 24, 1992.
1210	713-12		<u>Authorization for Suffolk County to Impose an Additional 1/2% Local Sales and Use Tax</u> As amended, authorizes Suffolk County to adopt and amend local laws or resolutions imposing an additional 1/2% sales and use tax (over and above its 3 1/2% limit) through December 31, 1993. Effective July 31, 1992.
1210	718-1		<u>Authorization for Monroe County to Impose an Additional 1/2% Local Sales and Use Tax</u> As amended, authorizes Monroe County to adopt and amend local laws or resolutions imposing an additional 1/2% sales and use tax (over and above its 3% limit) through November 30, 1993. Effective July 31, 1992.
1210	719-1		<u>Authorization for Oneida County to Impose an Additional 1% Local Sales and Use Tax</u> As amended, authorizes Oneida County to adopt and amend local laws or resolutions imposing an additional 1% sales and use tax (over and above its 3% limit) through August 31, 1994. Effective July 31, 1992.
1210	720-1		<u>Authorization for Cortland County to Impose an Additional 1% Local Sales and Use Tax</u> As amended, authorizes Cortland County to adopt and amend local laws or resolutions imposing an additional 1% sales and use tax (over and above its 3% limit) through August 31, 1993. Effective July 31, 1992.

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1210	721-1		<u>Authorization for Steuben County to Impose an Additional 1% Local Sales and Use Tax</u> As amended, authorizes Steuben County to adopt and amend local laws or resolutions imposing an additional 1% sales and use tax (over and above its 3% limit) through November 30, 1993. Effective July 31, 1992.
1210-A	708-29		<u>Suffolk County Drinking Water Protection Program</u> As amended, provides that certain sales taxes payable to Suffolk County by the Commissioner of Taxation must be deposited in the manner provided for by section 10 of the General Municipal Law and investment of these monies may be done in accordance with section 11 of the General Municipal Law. Effective November 28, 1992.
1223	531-2 574-2 617-2 633-2 713-13 718-2 719-2 720-2 721-2		<u>Limitations on Sales Tax Rates</u> As amended, adds Cayuga County, Albany County, Tompkins County, Wyoming County, Suffolk County, Monroe County, Oneida County, Cortland County and Steuben County to the list of taxing jurisdictions which are permitted to impose sales and use taxes in excess of the 3% limit granted under this section. See amendments to section 1210 in this memorandum for rates and effective dates.
1223	760-68		<u>Limitations on Sales Tax Rates - Technical Corrections</u> As amended, eliminates the words "of this act" from the first sentence of this section and changes the word counties to county. Effective July 31, 1992.

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1224(1)	721-3		<u>Prior Rights Assigned Counties and Cities</u> As added, provides that the 1% additional sales tax authorized to be imposed by Steuben County is not subject to preemption. Effective July 31, 1992.
1224(j)	531-3 574-3 617-3 718-3 719-3		<u>Prior Rights Assigned Counties and Cities</u> As amended, subdivision (j) as relettered by chapter 769 of the laws of 1990, is relettered subdivision (k) and a new subdivision (j) is added. The new subdivision provides that the additional sales taxes authorized to be imposed by Cayuga County, Albany County, Tompkins County, Monroe County, and Oneida County are not subject to preemption. See amendments to 1210 in this memorandum for rates and effective dates.
1243	808-4		<u>Judicial Review - Technical Amendment</u> As amended, changes the term petitioner to the term taxpayer wherever such term appears in this section, and provides that determinations made by the Tax Appeals Tribunal established by a city of one million or more are reviewable by a proceeding under article 78 of the Civil Practice Law and Rules. Effective October 1, 1992.
1262-a	617-4		<u>Disposition of Revenues - Tompkins County</u> As amended, establishes the formula for distribution of revenues received from the imposition of the additional 1% sales tax (authorized pursuant to section 1210) between Tompkins County, the City of Ithaca,

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			and the remaining towns and villages within the county. Effective July 24, 1992.
1262-b	685-1		<u>Westchester County Property Tax Stabilization and Relief Act</u> As amended, provides that the allocation of sales tax received by towns located in Westchester County must be credited against real property taxes in either the general fund town-wide or the town outside village fund or a combination thereof. Effective July 31, 1992.
1262-g	719-4		<u>Allocation and Distribution of Revenues - Oneida County</u> As added, establishes the formula for distribution of revenues received from the imposition of the additional 1% sales tax (authorized pursuant to section 1210) between Oneida County and its cities, towns, and villages. Effective July 31, 1992.
1262-g	718-4		<u>Monroe County Sales Tax Adjustment Act</u> As added, establishes the formula for distribution of any increase in sales tax revenues during any fiscal year beginning on or after July 1, 1992. Effective July 31, 1992.

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