

Exclusion of Meteorological Services From Sales and Use Taxes

Effective September 1, 1995, the Tax Law was amended to exclude receipts from the sale of meteorological services from the tax imposed on information services under sections 1105(c)(1) and 1105(c)(9) of the Tax Law (Chapter 373 of the Laws of 1995).

Meteorology is a science that deals with the atmosphere and its phenomena, especially weather and weather forecasting. It includes, for example, the study of fog, lightning, rain and storms.

Examples of meteorological services are:

- # providing reports of weather conditions involving snowfall, rain, ice storms, fog, weather trends, etc., including daily weather predictions and weather reports furnished through 800 and 900 telephone numbers;
- # providing weather forecasts to airlines, public utilities, shipping lines, construction companies and other businesses; and
- # providing records of past weather history, including evidence and testimony of weather conditions, temperatures, barometric pressures, air pollution indices, lightning strikes, etc.

Meteorological services are not subject to the retail sales tax imposed on sales of information services under sections 1105(c)(1) and 1105(c)(9) of the Tax Law or to the use tax imposed under section 1110. Thus, meteorological services provided either orally or in written format (printed on paper, teletyped, faxed, computer to computer, etc.), delivered via the mail, by telephone, telegraph or otherwise, are not subject to tax.

Purchases of meteorological services used by newspapers, radio broadcasters and television broadcasters in the collection and dissemination of news continue to be exempt from tax.