

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

TSB-A-81 (64) S
Sales Tax
December 22, 1981

STATE OF NEW YORK
STATE TAX COMMISSION

ADVISORY OPINION

PETITION NO. S811028A

On October 28, 1981, a Petition for Advisory Opinion was received from Women's Aglow Fellowship - Elmira Chapter, c/o Mrs. Sylvia Hathaway, 2782 Canal St., Box 12, Big Flats, New York 14814.

The issue raised is whether Petitioner is required to collect sales tax on its sales of books and tapes.

Petitioner, an exempt organization described in Section 1116(a)(4) of the Tax Law, purchases books and tapes from its national organization for sale from a display table at its monthly meetings. Section 1116(a) of the Tax Law provides for a general exemption from the obligation to collect sales tax in the case of exempt organizations, such as Petitioner, described in paragraph four thereof. However, Section 1116(b) of the Tax Law excludes from the operation of that exemption "retail sales of tangible personal property by any shop or store operated by an organization described in paragraph (4) . . ." The term "shop or store" includes any place where goods are sold from a display with a degree of regularity and continuity.

A table set up at a monthly meeting from which tangible personal property is offered for sale by an organization which has qualified for exemption from sales tax pursuant to Section 1116(a)(4) constitutes a "shop or store," within the meaning and intent of Section 1116(b) of the Tax Law, and the proceeds from such sales are accordingly subject to sales tax.

DATED: December 3, 1981

s/LOUIS ETLINGER
Deputy Director
Technical Services Bureau