

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

TSB-A-83(4)S
Sales Tax
February 15, 1983

STATE OF NEW YORK
STATE TAX COMMISSION

ADVISORY OPINION

PETITION NO. S830114A

On January 14, 1983 a Petition for Advisory Opinion was received from 110 Sand Company, P.O. Box 485, Farmingdale, New York 11735.

The issue raised is whether the charge to a "customer" for allowing such "customer" to dump clean fill at an excavation site is subject to New York State sales tax. It is concluded herein that it is not subject to tax.

Petitioner operates a sandpit, mining sand and gravel for sale. Petitioner accepts loads of clean fill from "customers", the bulk of whom are truckers hauling materials from demolition jobs. Petitioner charges such "customers" \$2.00 per yard, and collects sales tax on such charge.

The Tax Law imposes sales and use taxes on enumerated services only. Since Petitioner's service is not one of those so enumerated, there is no tax due on Petitioner's receipts and none should be collected.

DATED: January 28, 1983

s/FRANK J. PUCCIA
Director
Technical Services Bureau