

AT A REGULAR MEETING OF THE COMMON COUNCIL OF THE CITY OF PLATTSBURGH, NEW YORK, HELD AUGUST 19, 1965.

PRESENT: MAYOR TYRELL, ALDERMEN BOOTH, BEAUVAIS AND DUKEN

ABSENT: ALDERMEN SABOURIN, BRANON AND FLYNN.

BY ALDERMAN DUKEN ;SECONDED BY ALDERMAN BOOTH :

LOCAL LAW NO. 8 OF 1965

ENTITLED A LOCAL LAW, AMENDING LOCAL LAW No. 6 OF 1965 TO CONFORM WITH CHAPTERS 568, 569, 571 AND 575 OF THE LAWS OF 1965 OF THE STATE OF NEW YORK CONCERNING SALES TAX.

BE IT ENACTED BY THE MAYOR AND COMMON COUNCIL OF THE CITY

OF PLATTSBURGH, AS FOLLOWS:

SECTION 1. THAT SECTION 1 OF LOCAL LAW No. 6 OF 1965 BE AMENDED TO READ AS FOLLOWS:

SECTION 1. DEFINITIONS.

(A) WHEN USED IN THIS LOCAL LAW, THE TERM "PERSON" INCLUDES AN INDIVIDUAL, PARTNERSHIP, SOCIETY, ASSOCIATION, JOINT STOCK COMPANY, CORPORATION, ESTATE, RECEIVER, TRUSTEE, ASSIGNEE, REFEREE, AND ANY OTHER PERSON ACTING IN A FIDUCIARY OR REPRESENTATIVE CAPACITY, WHETHER APPOINTED BY A COURT OR OTHERWISE, AND ANY COMBINATION OF THE FOREGOING.

(B) WHEN USED IN THIS LOCAL LAW FOR THE PURPOSES OF THE TAXES IMPOSED BY SUBDIVISIONS (A), (B), (C) AND (D) OF SECTION 2 AND BY SECTION 4, THE FOLLOWING TERMS SHALL MEAN:

(1) PURCHASE AT RETAIL. A PURCHASE BY ANY PERSON FOR ANY PURPOSE OTHER THAN THOSE SET FORTH IN CLAUSES (A) AND (B) OF SUB-PARAGRAPH (1) OF PARAGRAPH (4) OF THIS SUBDIVISION.

(2) PURCHASER. A PERSON WHO PURCHASES PROPERTY OR TO WHOM ARE RENDERED SERVICES, THE RECEIPTS FROM WHICH ARE TAXABLE UNDER THIS LOCAL LAW.

(3) RECEIPT. THE AMOUNT OF THE SALE PRICE OF ANY PROPERTY AND THE CHARGE FOR ANY SERVICE TAXABLE UNDER THIS LOCAL LAW VALUED IN MONEY, WHETHER RECEIVED IN MONEY OR OTHERWISE, INCLUDING ANY AMOUNT FOR WHICH CREDIT IS ALLOWED BY THE VENDOR TO THE PURCHASER, WITHOUT ANY DEDUCTION FOR EXPENSES OR EARLY PAYMENT DISCOUNTS, BUT EXCLUDING ANY CREDIT FOR PROPERTY OF THE SAME KIND ACCEPTED IN PART

PAYMENT AND INTENDED FOR RESALE AND EXCLUDING THE COST OF TRANSPORTATION WHERE SUCH COST IS SEPARATELY STATED IN THE WRITTEN CONTRACT, IF ANY, AND ON THE BILL RENDERED TO THE PURCHASER. FOR SPECIAL RULES GOVERNING COMPUTATION OF RECEIPTS, SEE SECTION 5.

(4) RETAIL SALE. (1) A SALE OF TANGIBLE PERSONAL PROPERTY TO ANY PERSON FOR ANY PURPOSE, OTHER THAN (A) FOR RESALE AS SUCH OR AS A PHYSICAL COMPONENT PART OF TANGIBLE PERSONAL PROPERTY, OR (B) FOR USE BY THAT PERSON IN PERFORMING THE SERVICES SUBJECT TO TAX UNDER PARAGRAPH (1), (2), (3) AND (5) OF SUBDIVISION (C) OF SECTION 2 WHERE THE PROPERTY SO SOLD BECOMES A PHYSICAL COMPONENT PART OF THE PROPERTY UPON WHICH THE SERVICES ARE PERFORMED OR WHERE THE PROPERTY SO SOLD IS LATER ACTUALLY TRANSFERRED TO THE PURCHASER OF THE SERVICE IN CONJUNCTION WITH THE PERFORMANCE OF THE SERVICE SUBJECT TO TAX.

(11) THE TERM RETAIL SALE DOES NOT INCLUDE:

(A) THE TRANSFER OF TANGIBLE PERSONAL PROPERTY TO A CORPORATION, SOLELY IN CONSIDERATION FOR THE ISSUANCE OF ITS STOCK, PURSUANT TO A MERGER OR CONSOLIDATION EFFECTED UNDER THE LAW OF NEW YORK OR ANY OTHER JURISDICTION.

(B) THE DISTRIBUTION OF PROPERTY BY A CORPORATION TO ITS STOCKHOLDERS AS A LIQUIDATING DIVIDEND.

(C) THE DISTRIBUTION OF PROPERTY BY A PARTNERSHIP TO ITS PARTNERS IN WHOLE OR PARTIAL LIQUIDATION.

(D) THE TRANSFER OF PROPERTY TO A CORPORATION UPON ITS ORGANIZATION IN CONSIDERATION FOR THE ISSUANCE OF ITS STOCK.

(E) THE CONTRIBUTION OF PROPERTY TO A PARTNERSHIP IN CONSIDERATION FOR A PARTNERSHIP INTEREST THEREIN.

(5) SALE, SELLING OR PURCHASE. ANY TRANSFER OF TITLE OR POSSESSION OR BOTH, EXCHANGE OR BARTER, RENTAL, LEASE OR LICENSE TO USE OR CONSUME, CONDITIONAL OR OTHERWISE, IN ANY MANNER OR BY ANY MEANS WHATSOEVER FOR A CONSIDERATION, OR ANY AGREEMENT THEREFOR, INCLUDING THE RENDERING OF ANY SERVICE, TAXABLE UNDER THIS LOCAL LAW

FOR A CONSIDERATION OR ANY AGREEMENT THEREFOR.

(6) TANGIBLE PERSONAL PROPERTY. CORPOREAL PERSONAL PROPERTY OF ANY NATURE. HOWEVER, EXCEPT FOR PURPOSES OF THE TAX IMPOSED BY SUBDIVISION (B) OF SECTION 2, SUCH TERM SHALL NOT INCLUDE GAS, ELECTRICITY, REFRIGERATION AND STEAM.

(7) USE. THE EXERCISE OF ANY RIGHT OR POWER OVER TANGIBLE PERSONAL PROPERTY BY THE PURCHASER THEREOF AND INCLUDES, BUT IS NOT LIMITED TO, THE RECEIVING, STORAGE OR ANY KEEPING OR RETENTION FOR ANY LENGTH OF TIME, WITHDRAWAL FROM STORAGE, ANY INSTALLATION, ANY AFFIXATION TO REAL OR PERSONAL PROPERTY, OR ANY CONSUMPTION OF SUCH PROPERTY.

(8) VENDOR. (1) THE TERM "VENDOR" INCLUDES:

(A) A PERSON MAKING SALES OF TANGIBLE PERSONAL PROPERTY OR SERVICES, THE RECEIPTS FROM WHICH ARE TAXED BY THIS LOCAL LAW;

(B) A PERSON MAINTAINING A PLACE OF BUSINESS IN THE CITY AND MAKING SALES, WHETHER AT SUCH PLACE OF BUSINESS OR ELSEWHERE, TO PERSONS WITHIN THE CITY OF TANGIBLE PERSONAL PROPERTY OR SERVICES, THE USE OF WHICH IS TAXED BY THIS LOCAL LAW.

(C) A PERSON WHO SOLICITS BUSINESS EITHER BY EMPLOYEES, INDEPENDENT CONTRACTORS, AGENTS OR OTHER REPRESENTATIVES OR BY DISTRIBUTION OF CATALOGS OR OTHER ADVERTISING MATTER AND BY REASON THEREOF MAKES SALES TO PERSONS WITHIN THE CITY OF TANGIBLE PERSONAL PROPERTY OR SERVICES, THE USE OF WHICH IS TAXED BY THIS LOCAL LAW; AND

(D) ANY OTHER PERSON MAKING SALES TO PERSONS WITHIN THE CITY OF TANGIBLE PERSONAL PROPERTY OR SERVICES, THE USE OF WHICH IS TAXED BY THIS LOCAL LAW, WHO MAY BE AUTHORIZED BY THE TAX COMMISSION TO COLLECT SUCH TAX.

(E) THE STATE OF NEW YORK, ANY OF ITS AGENCIES, INSTRUMENTALITIES, PUBLIC CORPORATIONS (INCLUDING A PUBLIC CORPORATION CREATED PURSUANT TO AGREEMENT OR COMPACT WITH ANOTHER STATE OR CANADA) OR POLITICAL SUBDIVISIONS WHEN SUCH ENTITY SELLS SERVICES OR PROPERTY OF A KIND ORDINARILY SOLD BY PRIVATE PERSONS.

(11) ANY SALESMAN, REPRESENTATIVE, PEDDLER, CANVASSER, WHO IS TREATED BY THE TAX COMMISSION AS A VENDOR, PURSUANT TO THE PROVISIONS OF SECTION 1101 (B)(8)(11) OF THE TAX LAW.

(c) WHEN USED IN THIS LOCAL LAW FOR THE PURPOSES OF THE TAX IMPOSED UNDER SUBDIVISION (E) OF SECTION 2, THE FOLLOWING TERMS SHALL MEAN:

(1) HOTEL. A BUILDING OR PORTION OF IT WHICH IS REGULARLY USED AND KEPT OPEN AS SUCH FOR THE LODGING OF GUESTS. THE TERM "HOTEL" INCLUDES AN APARTMENT HOTEL, A MOTEL, BOARDING HOUSE OR CLUB, WHETHER OR NOT MEALS ARE SERVED.

(2) OCCUPANCY. THE USE OR POSSESSION, OR THE RIGHT TO THE USE OR POSSESSION, OF ANY ROOM IN A HOTEL.

(3) OCCUPANT. A PERSON WHO, FOR A CONSIDERATION, USES, POSSESSES, OR HAS THE RIGHT TO USE OR POSSESS, ANY ROOM IN A HOTEL UNDER ANY LEASE, CONCESSION, PERMIT, RIGHT OF ACCESS, LICENSE TO USE OR OTHER AGREEMENT, OR OTHERWISE.

(4) OPERATOR. ANY PERSON OPERATING A HOTEL.

(5) PERMANENT RESIDENT. ANY OCCUPANT OF ANY ROOM OR ROOMS IN A HOTEL FOR AT LEAST NINETY CONSECUTIVE DAYS SHALL BE CONSIDERED A PERMANENT RESIDENT WITH REGARD TO THE PERIOD OF SUCH OCCUPANCY.

(6) RENT. THE CONSIDERATION RECEIVED FOR OCCUPANCY VALUED IN MONEY, WHETHER RECEIVED IN MONEY OR OTHERWISE.

(7) ROOM. ANY ROOM OR ROOMS OF ANY KIND IN ANY PART OR PORTION OF A HOTEL, WHICH IS AVAILABLE FOR OR LET OUT FOR ANY PURPOSE OTHER THAN A PLACE OF ASSEMBLY.

(d) WHEN USED IN THIS LOCAL LAW FOR PURPOSES OF THE TAX IMPOSED UNDER SUBDIVISION (F) OF SECTION 2, THE FOLLOWING TERMS SHALL MEAN:

(1) ACTIVE ANNUAL MEMBER. A MEMBER WHO IS NOT A LIFE MEMBER BUT WHO ENJOYS FULL CLUB PRIVILEGES AS DISTINGUISHED FROM THE PRIVILEGES ENJOYED BY A PERSON HOLDING A NONRESIDENT MEMBERSHIP, AN ASSOCIATE MEMBERSHIP, OR OTHER PARTIAL OR RESTRICTED MEMBERSHIP.

(2) ADMISSION CHARGE. THE AMOUNT PAID FOR ADMISSION, INCLUDING ANY SERVICE CHARGE AND ANY CHARGE FOR ENTERTAINMENT OR AMUSEMENT OR FOR THE USE OF FACILITIES THEREFOR.

(3) AMUSEMENT CHARGE. ANY ADMISSION CHARGE, DUES OR CHARGE OF ROOF GARDEN, CABARET OR OTHER SIMILAR PLACE.

(4) CHARGE OF A ROOF GARDEN, CABARET OR OTHER SIMILAR PLACE. ANY CHARGE MADE FOR ADMISSION, REFRESHMENT, SERVICE, OR MERCHANDISE AT A ROOF GARDEN, CABARET OR OTHER SIMILAR PLACE.

(5) DRAMATIC OR MUSICAL ARTS ADMISSION CHARGE. ANY ADMISSION CHARGE PAID FOR ADMISSION TO A THEATRE, OPERA HOUSE, CONCERT HALL OR OTHER HALL OR PLACE OF ASSEMBLY FOR A LIVE DRAMATIC, CHOREOGRAPHIC OR MUSICAL PERFORMANCE.

(6) DUES. ANY DUES OR MEMBERSHIP FEE INCLUDING ANY ASSESSMENT, IRRESPECTIVE OF THE PURPOSE FOR WHICH MADE, AND ANY CHARGES FOR SOCIAL OR SPORTS PRIVILEGES OR FACILITIES. DUES OF A LIFE MEMBER SHALL BE AN ANNUAL EQUIVALENT TO THE AMOUNT PAID AS DUES, WITHIN THIS DEFINITION, BY AN ACTIVE ANNUAL MEMBER, WHETHER OR NOT THE LIFE MEMBER PAID FOR HIS LIFE MEMBERSHIP PRIOR TO THE IMPOSITION OF THE TAX BY THIS LOCAL LAW.

(7) INITIATION FEE. ANY PAYMENT, CONTRIBUTION, OR LOAN, REQUIRED AS A CONDITION PRECEDENT TO MEMBERSHIP, WHETHER OR NOT SUCH PAYMENT, CONTRIBUTION OR LOAN IS EVIDENCED BY A CERTIFICATE OF INTEREST OR INDEBTEDNESS OR SHARE OF STOCK, AND IRRESPECTIVE OF THE PERSON OR ORGANIZATION TO WHOM PAID, CONTRIBUTED OR LOANED.

(8) LESSOR. ANY PERSON WHO IS THE OWNER, LICENSEE, OR LESSEE OF ANY PLACE OF AMUSEMENT OR ROOF GARDEN, CABARET OR OTHER SIMILAR PLACE WHICH HE LEASES, SUBLEASES OR GRANTS A LICENSE TO USE TO OTHER PERSONS WHO MAKE AMUSEMENTS CHARGES OR ADMISSION CHARGES.

(9) PATRON. ANY PERSON WHO PAYS AN AMUSEMENT CHARGE OR WHO IS OTHERWISE REQUIRED TO PAY THE TAX IMPOSED UNDER SUCH SUBDIVISION (F) OF SECTION 2.

(10) PLACE OF AMUSEMENT. ANY PLACE WHERE ANY FACILITIES FOR ENTERTAINMENT, AMUSEMENT, OR SPORTS ARE PROVIDED.

(11) RECIPIENT. ANY PERSON WHO COLLECTS OR RECEIVES OR IS UNDER A DUTY TO COLLECT AN AMUSEMENT CHARGE.

(12) ROOF GARDEN, CABARET OR OTHER SIMILAR PLACE. ANY ROOF GARDEN, CABARET OR OTHER SIMILAR PLACE WHICH FURNISHES A PUBLIC PERFORMANCE FOR PROFIT.

(13) SOCIAL OR ATHLETIC CLUB. ANY CLUB OR ORGANIZATION OF WHICH A MATERIAL PURPOSE OR ACTIVITY IS SOCIAL OR ATHLETIC.

SECTION 2. THAT SECTION 2 OF LOCAL LAW No. 6 OF 1965 BE AMENDED TO READ AS FOLLOWS:

SECTION 2. IMPOSITION OF SALES TAX.

ON AND AFTER AUGUST 1ST, NINETEEN HUNDRED AND SIXTY-FIVE, THERE IS HEREBY IMPOSED AND THERE SHALL BE PAID A TAX OF TWO PERCENT UPON:

(A) THE RECEIPTS FROM EVERY RETAIL SALE OF TANGIBLE PERSONAL PROPERTY, EXCEPT AS OTHERWISE PROVIDED IN THIS LOCAL LAW.

(B) THE RECEIPTS FROM EVERY SALE, OTHER THAN SALES FOR RESALE, OF GAS, ELECTRICITY, REFRIGERATION AND STEAM, AND GAS, ELECTRIC, REFRIGERATION AND STEAM SERVICE OF WHATEVER NATURE, AND FROM EVERY SALE, OTHER THAN SALES FOR RESALE, OF TELEPHONY AND TELEGRAPHY AND TELEPHONE AND TELEGRAPH SERVICE OF WHATEVER NATURE EXCEPT INTERSTATE AND INTERNATIONAL TELEPHONY AND TELEGRAPHY AND TELEPHONE AND TELEGRAPH SERVICE.

(C) THE RECEIPTS FROM EVERY SALE, EXCEPT FOR RESALE, OF THE FOLLOWING SERVICES:

(1) THE FURNISHING OF INFORMATION BY PRINTED, MIMEOGRAPHED OR MULTIGRAPHED MATTER OR BY DUPLICATING WRITTEN OR PRINTED MATTER IN ANY OTHER MANNER, INCLUDING THE SERVICES OF COLLECTING, COMPILING OR ANALYZING INFORMATION OF ANY KIND OR NATURE AND FURNISHING REPORTS THEREOF TO OTHER PERSONS, BUT EXCLUDING THE FURNISHING OF INFORMATION WHICH IS PERSONAL OR INDIVIDUAL IN NATURE AND WHICH IS NOT OR MAY NOT BE SUBSTANTIALLY INCORPORATED IN REPORTS FURNISHED TO OTHER PERSONS, AND EXCLUDING THE SERVICES OF ADVERTISING OR OTHER AGENTS, OR OTHER PERSONS ACTING IN A

REPRESENTATIVE CAPACITY, AND INFORMATION SERVICES USED BY NEWS PAPERS, RADIO BROADCASTERS, AND TELEVISION BROADCASTERS IN THE COLLECTION AND DISSEMINATION OF NEWS.

(2) PRODUCING, FABRICATING, PROCESSING, PRINTING OR IMPRINTING TANGIBLE PERSONAL PROPERTY, PERFORMED FOR A PERSON WHO DIRECTLY OR INDIRECTLY FURNISHES THE TANGIBLE PERSONAL PROPERTY, NOT PURCHASED BY HIM FOR RESALE, UPON WHICH SUCH SERVICES ARE PERFORMED.

(3) INSTALLING TANGIBLE PERSONAL PROPERTY, OR MAINTAINING, SERVICING, REPAIRING TANGIBLE PERSONAL PROPERTY NOT HELD FOR SALE IN THE REGULAR COURSE OF BUSINESS, WHETHER OR NOT THE SERVICES ARE PERFORMED DIRECTLY OR BY MEANS OF A COIN-OPERATED EQUIPMENT OR BY ANY OTHER MEANS, AND WHETHER OR NOT ANY TANGIBLE PERSONAL PROPERTY IS TRANSFERRED IN CONJUNCTION THEREWITH, EXCEPT SUCH SERVICES RENDERED BY AN INDIVIDUAL WHO IS ENGAGED DIRECTLY BY A PRIVATE HOME OWNER OR LESSEE IN OR ABOUT HIS RESIDENCE AND WHO IS NOT IN A REGULAR TRADE OR BUSINESS OFFERING HIS SERVICES TO THE PUBLIC, AND EXCEPT ANY RECEIPTS FROM LAUNDERING, DRY-CLEANING, TAILORING, WEAVING, PRESSING, SHOE REPAIRING AND SHOE SHINING, AND EXCEPT FOR INSTALLING PROPERTY WHICH, WHEN INSTALLED, WILL CONSTITUTE AN ADDITION OR CAPITAL IMPROVEMENT TO REAL PROPERTY, PROPERTY OR LAND, AS THE TERMS REAL PROPERTY, PROPERTY OR LAND ARE DEFINED IN THE REAL PROPERTY TAX LAW, HOWEVER, THAT NOTHING CONTAINED IN THIS PARAGRAPH SHALL BE CONSTRUED TO EXCLUDE FROM TAX UNDER THIS PARAGRAPH OR UNDER SUBDIVISION (B) OF THIS SECTION ANY CHARGE, MADE BY A PERSON FURNISHING SERVICE SUBJECT TO TAX UNDER SUBDIVISION (B) OF THIS SECTION, FOR INSTALLING PROPERTY AT THE PREMISES OF A PURCHASER OF SUCH A TAXABLE SERVICE FOR USE IN CONNECTION WITH SUCH SERVICE.

(4) STORING ALL TANGIBLE PERSONAL PROPERTY NOT HELD FOR SALE IN THE REGULAR COURSE OF BUSINESS AND THE RENTAL OF SAFE DEPOSIT BOXES OR SIMILAR SPACE.

(5) MAINTAINING, SERVICING OR REPAIRING REAL PROPERTY, PROPERTY OR LAND, AS SUCH TERMS ARE DEFINED IN THE REAL PROPERTY TAX LAW, WHETHER THE SERVICES ARE PERFORMED IN OR OUTSIDE OF A BUILDING, AS DISTINGUISHED FROM ADDING TO OR IMPROVING SUCH REAL PROPERTY, PROPERTY OR LAND, BY A CAPITAL IMPROVEMENT, BUT EXCLUDING SERVICES RENDERED BY AN INDIVIDUAL WHO IS NOT IN A REGULAR TRADE OR BUSINESS OFFERING HIS SERVICES TO THE PUBLIC, AND EXCLUDING INTERIOR CLEANING AND MAINTENANCE SERVICES PERFORMED ON A REGULAR CONTRACTUAL BASIS FOR A TERM OF NOT LESS THAN THIRTY DAYS, OTHER THAN WINDOW CLEANING, RODENT AND PEST CONTROL AND TRASH REMOVAL FROM BUILDINGS.

WAGES, SALARIES, AND OTHER COMPENSATION PAID BY AN EMPLOYER TO AN EMPLOYEE FOR PERFORMING AS AN EMPLOYEE THE SERVICES DESCRIBED IN PARAGRAPHS (1) THROUGH (5) OF THIS SUBDIVISION (C) ARE NOT RECEIPTS SUBJECT TO THE TAXES IMPOSED UNDER SUCH SUBDIVISION.

(D)(1) IRRESPECTIVE OF PRICE, WHEN BEER, WINE OR OTHER ALCOHOLIC BEVERAGES ARE SOLD, OR WHEN THE CHARGE TO THE PATRON OR CUSTOMER IS ONE DOLLAR OR MORE FOR A SALE OF FOOD AND DRINK OF ANY NATURE OR OF FOOD ALONE, RECEIPTS FROM EVERY SUCH SALE IN OR BY RESTAURANTS, TAVERNS OR OTHER ESTABLISHMENTS IN THIS CITY OR BY CATERERS, INCLUDING IN THE AMOUNT OF SUCH RECEIPTS ANY COVER, MINIMUM, ENTERTAINMENT OR OTHER CHARGE MADE TO PATRONS OR CUSTOMERS (EXCEPT THOSE RECEIPTS TAXED PURSUANT TO SUBDIVISION (F) OF THIS SECTION):

(1) IN ALL INSTANCES WHERE THE SALE IS FOR CONSUMPTION ON THE PREMISES WHERE SOLD;

(2) IN THOSE INSTANCES WHERE THE VENDOR OR ANY PERSON WHOSE SERVICES ARE ARRANGED FOR BY THE VENDOR, AFTER THE DELIVERY OF THE FOOD OR DRINK BY OR ON BEHALF OF THE VENDOR FOR CONSUMPTION OFF THE PREMISES OF THE VENDOR, SERVES OR ASSISTS IN SERVING, COOKS, HEATS OR PROVIDES OTHER SERVICES WITH RESPECT TO THE FOOD OR DRINK; AND

(3) IN THOSE INSTANCES WHERE THE SALE IS FOR CONSUMPTION OFF THE PREMISES OF THE VENDOR, AND CONSISTS OF A MEAL, OR FOOD PREPARED AND READY TO BE EATEN, OF A KIND OBTAINABLE IN RESTAURANTS AS THE MAIN COURSE OF A MEAL, INCLUDING A SANDWICH, EXCEPT WHERE



FOOD OTHER THAN SANDWICHES IS SOLD IN AN UNHEATED STATE AND IS OF A TYPE COMMONLY SOLD IN THE SAME FORM AND CONDITION IN FOOD STORES OTHER THAN THOSE WHICH ARE PRINCIPALLY ENGAGED IN SELLING PREPARED FOODS.

(11) THE TAX IMPOSED BY THIS SUBDIVISION SHALL NOT APPLY TO FOOD OR DRINK WHICH IS SOLD TO AN AIRLINE FOR CONSUMPTION WHILE IN FLIGHT.

(E) THE RENT FOR EVERY OCCUPANCY OF A ROOM OR ROOMS IN A HOTEL IN THIS CITY EXCEPT THAT THE TAX SHALL NOT BE IMPOSED UPON

(1) A PERMANENT RESIDENT, OR (2) WHERE THE RENT IS NOT MORE THAN AT THE RATE OF TWO DOLLARS PER DAY.

(F)(1) ANY ADMISSION CHARGE WHERE SUCH ADMISSION CHARGE IS IN EXCESS OF TEN CENTS TO OR FOR THE USE OF ANY PLACE OF AMUSEMENT IN THE CITY, EXCEPT CHARGES FOR ADMISSION TO RACE TRACKS, BOXING, SPARRING OR WRESTLING MATCHES OR EXHIBITIONS WHICH CHARGES ARE TAXED UNDER THE LAWS OF THIS STATE EXCEPT TAXES IMPOSED BY ARTICLE 28 OF THE TAX LAW OF THE STATE OF NEW YORK, OR DRAMATIC OR MUSICAL ARTS PERFORMANCES, OF MOTION PICTURE THEATRES, AND EXCEPT CHARGES TO A PATRON FOR ADMISSION TO, OR USE OF, FACILITIES FOR SPORTING ACTIVITIES IN WHICH SUCH PATRON IS TO BE A PARTICIPANT, SUCH AS BOWLING ALLEYS AND SWIMMING POOLS. FOR ANY PERSON HAVING THE PERMANENT USE OR POSSESSION OF A BOX OR SEAT OR A LEASE OR A LICENSE, OTHER THAN A SEASON TICKET, FOR THE USE OF A BOX OR SEAT AT A PLACE OF AMUSEMENT, THE TAX SHALL BE UPON THE AMOUNT FOR WHICH A SIMILAR BOX OR SEAT IS SOLD FOR EACH PERFORMANCE OR EXHIBITION AT WHICH THE BOX OR SEAT IS USED OR RESERVED BY THE HOLDER, LICENSEE OR LESSEE, AND SHALL BE PAID BY THE HOLDER, LICENSEE OR LESSEE.

(2) THE DUES PAID TO ANY SOCIAL OR ATHLETIC CLUB IN THIS CITY IF THE DUES OF AN ACTIVE ANNUAL MEMBER, EXCLUSIVE OF THE INITIATION FEE, ARE IN EXCESS OF TEN DOLLARS PER YEAR, AND ON THE INITIATION FEE ALONE, REGARDLESS OF THE AMOUNT OF DUES, IF SUCH INITIATION FEE IS IN EXCESS OF TEN DOLLARS, EXCEPT THAT THE TAX SHALL NOT APPLY TO A FRATERNAL SOCIETY, ORDER OR ASSOCIATION

OPERATING UNDER THE LODGE SYSTEM OR ANY FRATERNAL ASSOCIATION OF STUDENTS OF A COLLEGE OR UNIVERSITY. WHERE THE TAX ON DUES APPLIES TO ANY SUCH SOCIAL OR ATHLETIC CLUB, THE TAX SHALL BE PAID BY ALL MEMBERS THEREOF REGARDLESS OF THE AMOUNT OF THEIR DUES, AND SHALL BE PAID ON ALL DUES OR INITIATION FEES FOR A PERIOD COMMENCING ON OR AFTER AUGUST FIRST, NINETEEN HUNDRED SIXTY-FIVE. IN THE CASE OF A LIFE MEMBERSHIP, THE TAX SHALL BE UPON THE ANNUAL AMOUNT PAID BY ACTIVE ANNUAL MEMBERS AS DUES, WHETHER OR NOT THE LIFE MEMBER PAID FOR OR WAS ADMITTED TO SUCH MEMBERSHIP PRIOR TO THE IMPOSITION OF THE TAX UNDER THIS LOCAL LAW, AND SHALL BE PAID ANNUALLY BY THE PERSON HOLDING SUCH LIFE MEMBERSHIP AT THE TIME FOR PAYMENT OF DUES BY ACTIVE ANNUAL MEMBERS.

(3) THE AMOUNT PAID AS CHARGES OF A ROOF GARDEN, CABARET OR OTHER SIMILAR PLACE IN THE STATE.

SECTION 3. THAT SECTION 3 OF LOCAL LAW No. 6 OF 1965 BE AMENDED TO READ AS FOLLOWS:

SECTION 3. TRANSITIONAL PROVISIONS.

(A) THE TAXES IMPOSED UNDER SUBDIVISION (A), (C) AND (D) OF SECTION 2 SHALL BE PAID UPON ALL SALES MADE AND SERVICES RENDERED ON AFTER AUGUST FIRST, NINETEEN HUNDRED SIXTY-FIVE ALTHOUGH MADE ON OR RENDERED UNDER A PRIOR CONTRACT, EXCEPT AS PROVIDED IN SECTION 12, AND EXCEPT THAT A DELIVERY OR TRANSFER OF POSSESSION OF TANGIBLE PERSONAL PROPERTY MADE AFTER SAID DATE PURSUANT TO AN AGREEMENT FOR THE SALE OF SAID PROPERTY MADE BEFORE APRIL FIRST, NINETEEN HUNDRED SIXTY-FIVE SHALL NOT BE SUBJECT TO TAX IF: (1) SUCH AGREEMENT FOR THE SALE OF SAID PROPERTY WAS MADE IN WRITING, (2) THE PARTICULAR ITEM OR ITEMS OF PROPERTY SO SOLD OR AGREED TO BE SOLD WERE SEGREGATED, BEFORE APRIL FIRST, NINETEEN HUNDRED SIXTY-FIVE, FROM ANY OTHER SIMILAR PROPERTY IN THE POSSESSION OF THE VENDOR AND IDENTIFIED AS HAVING BEEN APPROPRIATED TO SUCH SALE OR AGREEMENT OF SALE, AND (3) THE PURCHASER, BEFORE AUGUST FIRST, NINETEEN HUNDRED SIXTY-FIVE SHALL HAVE PAID TO THE VENDOR NOT LESS THAN TEN PERCENT OF THE SALE PRICE OF SAID PROPERTY.

(b) THE TAX IMPOSED UNDER SUBDIVISION (b) OF SECTION 2 SHALL BE PAID WITH RESPECT TO RECEIPTS FOR PROPERTY OR SERVICES SOLD ON OR AFTER AUGUST FIRST, NINETEEN HUNDRED SIXTY-FIVE ALTHOUGH MADE UNDER A PRIOR CONTRACT. WHERE PROPERTY OR SERVICE IS SOLD ON A MONTHLY, QUARTERLY OR OTHER TERM BASIS AND THE BILLS FOR SUCH PROPERTY OR SERVICE ARE BASED ON METER READINGS, THE AMOUNT RECEIVED ON EACH BILL FOR SUCH PROPERTY OR SERVICE FOR A MONTH OR OTHER TERM SHALL BE A RECEIPT SUBJECT TO THE TAX, BUT SUCH TAX SHALL BE APPLICABLE TO ALL BILLS BASED ON METERS READ ON OR AFTER AUGUST FIRST, NINETEEN HUNDRED SIXTY-FIVE ONLY WHERE MORE THAN ONE-HALF OF THE NUMBER OF DAYS INCLUDED IN THE MONTH OR OTHER PERIOD BILLED ARE DAYS SUBSEQUENT TO JULY THIRTY-FIRST, NINETEEN HUNDRED SIXTY-FIVE; PROVIDED, HOWEVER, THAT WHERE SUCH BILLS ARE FOR TELEPHONE OR TELEGRAPH SERVICE THE TAX SHALL APPLY TO ALL RECEIPTS ON SUCH BILLS DATED ON OR AFTER AUGUST FIRST, NINETEEN HUNDRED SIXTY-FIVE, FOR WHICH NO PREVIOUS BILL WAS RENDERED, EXCEPTING, HOWEVER, CHARGES FOR SERVICES FURNISHED BEFORE THE DATE OF THE FIRST OF SUCH BILLS.

(c) AS PROVIDED IN SECTION 1216 OF THE TAX LAW, THE SALE, CONSUMPTION OR USE OF GAS, ELECTRICITY, REFRIGERATION AND STEAM, AND GAS, ELECTRIC, REFRIGERATION AND STEAM SERVICE OF WHATEVER NATURE, FOR WHICH A BILL IS RENDERED BASED ON METERS READ ON OR AFTER AUGUST FIRST, NINETEEN HUNDRED SIXTY-FIVE, WHERE ONE-HALF OR LESS OF THE NUMBER OF DAYS INCLUDED IN THE MONTH OR OTHER PERIOD BILLED ARE DAYS SUBSEQUENT TO JULY THIRTY-FIRST, NINETEEN HUNDRED SIXTY-FIVE, SHALL CONTINUE TO BE SUBJECT TO THE APPLICABLE TAX ON SUCH SALES, CONSUMPTION OR USE AS IMPOSED PURSUANT TO THE AUTHORITY OF CHAPTER TWO HUNDRED SEVENTY-EIGHT OF THE LAWS OF NINETEEN HUNDRED FORTY-SEVEN, AS AMENDED. SUCH TAX SHALL ALSO APPLY TO SALES, CONSUMPTION OR USE OF TELEPHONE OR TELEGRAPH SERVICE SHOWN ON ALL BILLS DATED BEFORE AUGUST FIRST, NINETEEN HUNDRED SIXTY-FIVE COVERING PERIODS SUBSEQUENT TO JULY THIRTY-FIRST, NINETEEN HUNDRED SIXTY-FIVE.

(d) THE TAX IMPOSED UNDER SUBDIVISION (e) OF SECTION 2 SHALL BE PAID UPON ANY OCCUPANCY ON AND AFTER AUGUST FIRST, NINETEEN HUNDRED SIXTY-FIVE, ALTHOUGH SUCH OCCUPANCY IS PURSUANT TO A PRIOR CONTRACT, LEASE OR OTHER ARRANGEMENT. WHERE RENT IS PAID ON A WEEKLY, MONTHLY

FARMS, INCLUDING STOCK, DAIRY, POULTRY, FRUIT, FUR BEARING ANIMALS, AND TRUCK FARMS, RANCHES, NURSERIES, GREENHOUSES OR OTHER SIMILAR STRUCTURES USED PRIMARILY FOR THE RAISING OF AGRICULTURAL OR HORTICULTURAL COMMODITIES, AND ORCHARDS.

(7) TANGIBLE PERSONAL PROPERTY SOLD BY A MORTICIAN, UNDERTAKER OR FUNERAL DIRECTOR. HOWEVER, ALL TANGIBLE PERSONAL PROPERTY SOLD TO A MORTICIAN, UNDERTAKER OR FUNERAL DIRECTOR FOR USE IN THE CONDUCTING OF FUNERALS SHALL NOT BE DEEMED A SALE FOR RESALE WITHIN THE MEANING OF PARAGRAPH (4) OF SUBDIVISION (B) OF SECTION 1 OF THIS LOCAL LAW AND SHALL NOT BE EXEMPT FROM THE RETAIL SALES TAX.

(8) COMMERCIAL VESSELS PRIMARILY ENGAGED IN INTERSTATE OR FOREIGN COMMERCE AND PROPERTY USED BY OR PURCHASED FOR THE USE OF SUCH VESSELS FOR FUEL, PROVISIONS, SUPPLIES, MAINTENANCE AND REPAIRS (OTHER THAN ARTICLES PURCHASED FOR THE ORIGINAL EQUIPPING OF A NEW SHIP).

(9) FUEL SOLD TO AN AIRLINE FOR USE IN ITS AIRPLANES.

(10) TANGIBLE PERSONAL PROPERTY PURCHASED FOR USE OR CONSUMPTION DIRECTLY AND EXCLUSIVELY IN RESEARCH AND DEVELOPMENT IN THE EXPERIMENTAL OR LABORATORY SENSE. SUCH RESEARCH AND DEVELOPMENT SHALL NOT BE DEEMED TO INCLUDE THE ORDINARY TESTING OR INSPECTION OF MATERIALS OR PRODUCTS FOR QUALITY CONTROL, EFFICIENCY SURVEYS, MANAGEMENT STUDIES, CONSUMER SURVEYS, ADVERTISING, PROMOTIONS OR RESEARCH IN CONNECTION WITH LITERARY, HISTORICAL OR SIMILAR PROJECTS.

(11) THE FLAGS OF THE UNITED STATES OF AMERICA AND THE STATE OF NEW YORK.

(12) TANGIBLE PERSONAL PROPERTY SOLD THROUGH COIN-OPERATED VENDING MACHINES AT TEN CENTS OR LESS, PROVIDED THE RETAILER IS PRIMARILY ENGAGED IN MAKING SUCH SALES AND MAINTAINS RECORDS SATISFACTORY TO THE STATE TAX COMMISSION.

(B)(1) TELEPHONY AND TELEGRAPHY AND TELEPHONE AND TELEGRAPH SERVICE USED BY NEWSPAPERS, RADIO BROADCASTERS AND TELEVISION BROADCASTERS IN THE COLLECTION OR DISSEMINATION OF NEWS SHALL BE EXEMPT FROM THE TAX IMPOSED UNDER SUBDIVISION (B) OF SECTION 2 IF THE CHARGE FOR SUCH SERVICES IS A TOLL CHARGE OR A CHARGE FOR MILEAGE SERVICES, INCLUDING THE ASSOCIATED STATION TERMINAL EQUIPMENT.

OR OTHER TERM BASIS, THE RENT SHALL BE SUBJECT TO THE TAX IMPOSED UNDER SUCH SUBDIVISION (E) TO THE EXTENT THAT IT COVERS ANY PERIOD ON AND AFTER AUGUST FIRST, NINETEEN HUNDRED SIXTY-FIVE AND SUCH RENT SHALL BE APPORTIONED ON THE BASIS OF THE RATIO OF THE NUMBER OF DAYS FALLING WITHIN SAID PERIOD TO THE TOTAL NUMBER OF DAYS COVERED THEREBY.

SECTION 4. THAT SECTION 6 OF LOCAL LAW No. 6 OF 1965 BE AMENDED TO READ AS FOLLOWS:

SECTION 6. EXEMPTIONS FROM SALES AND USE TAXES.

(A) RECEIPTS FROM THE FOLLOWING SHALL BE EXEMPT FROM THE TAX ON RETAIL SALES IMPOSED UNDER SUBDIVISION (A) OF SECTION 2 AND THE COMPENSATING USE TAX IMPOSED UNDER SECTION 4:

(1) FOOD, FOOD PRODUCTS, BEVERAGES, DIETARY FOODS AND HEALTH SUPPLEMENTS, SOLD FOR HUMAN CONSUMPTION BUT NOT INCLUDING (I) CANDY AND CONFECTIONERY, (II) FRUIT DRINKS WHICH CONTAIN LESS THAN SEVENTY PERCENT OF NATURAL FRUIT JUICE, (III) SOFT DRINKS, SODAS AND BEVERAGES SUCH AS ARE ORDINARILY DISPENSED AT SODA FOUNTAINS OR IN CONNECTION THEREWITH (OTHER THAN COFFEE, TEA AND COCOA) AND (IV) BEER, WINE OR OTHER ALCOHOLIC BEVERAGES, ALL OF WHICH SHALL BE SUBJECT TO THE RETAIL SALES AND COMPENSATING USE TAXES, WHETHER OR NOT THE ITEM IS SOLD IN LIQUID FORM. NOTHING HEREIN SHALL BE CONSTRUED AS EXEMPTING FOOD OR DRINK FROM THE TAX IMPOSED UNDER SUBDIVISION (D) OF SECTION 2.

(2) WATER, WHEN DELIVERED TO THE CONSUMER THROUGH MAINS OR PIPES.

(3) DRUGS AND MEDICINES INTENDED FOR USE, INTERNALLY OR EXTERNALLY, IN THE CURE, MITIGATION, TREATMENT OR PREVENTION OF ILLNESSES OR DISEASES IN HUMAN BEINGS AND PRODUCTS CONSUMED BY HUMANS FOR THE PRESERVATION OF HEALTH BUT NOT INCLUDING MEDICAL EQUIPMENT AND SUPPLIES OTHER THAN SUCH DRUGS AND MEDICINES, OR COSMETICS OR TOILET ARTICLES NOTWITHSTANDING THE PRESENCE OF MEDICINAL INGREDIENTS THEREIN.

(4) PROSTHETIC AIDS, HEARING AIDS, OR EYEGLASSES AND ARTIFICIAL DEVICES DESIGNED FOR THE USE OF A PARTICULAR INDIVIDUAL TO CORRECT OR ALLEVIATE PHYSICAL INCAPACITY.

(5) NEWSPAPERS AND PERIODICALS.

(6) TANGIBLE PERSONAL PROPERTY, EXCEPT PROPERTY INCORPORATED IN A BUILDING OR STRUCTURE, FOR USE OR CONSUMPTION DIRECTLY AND EXCLUSIVELY IN THE PRODUCTION FOR SALE OF TANGIBLE PERSONAL PROPERTY ON

(II) GAS, ELECTRICITY, REFRIGERATION AND STEAM, AND GAS, ELECTRIC, REFRIGERATION AND STEAM SERVICE OF WHATEVER NATURE FOR USE OR CONSUMPTION DIRECTLY AND EXCLUSIVELY IN RESEARCH AND DEVELOPMENT IN THE EXPERIMENTAL OR LABORATORY SENSE SHALL BE EXEMPT FROM THE TAX IMPOSED UNDER SUBDIVISION (B) OF SECTION 2. SUCH RESEARCH AND DEVELOPMENT SHALL NOT BE DEEMED TO INCLUDE THE ORDINARY TESTING OR INSPECTION OF MATERIALS OR PRODUCTS FOR QUALITY CONTROL, EFFICIENCY SURVEYS, MANAGEMENT STUDIES, CONSUMER SURVEYS, ADVERTISING, PROMOTIONS OR RESEARCH IN CONNECTION WITH LITERARY, HISTORICAL OR SIMILAR PROJECTS.

(C) ALL SALES OF TANGIBLE PERSONAL PROPERTY FOR USE OR CONSUMPTION DIRECTLY AND EXCLUSIVELY IN THE PRODUCTION OF TANGIBLE PERSONAL PROPERTY, GAS, ELECTRICITY, REFRIGERATION, STEAM, FOR SALE, BY MANUFACTURING, PROCESSING, GENERATING, ASSEMBLING, REFINING, MINING, EXTRACTING, FARMING, AGRICULTURE, HORTICULTURE OR FLORICULTURE, AND ALL SALES OF TELEPHONE CENTRAL OFFICE EQUIPMENT AND STATION APPARATUS OR COMPARABLE TELEGRAPH EQUIPMENT FOR USE DIRECTLY AND EXCLUSIVELY IN RECEIVING AT DESTINATION OR IN INITIATING AND SWITCHING TELEPHONE OR TELEGRAPH COMMUNICATION SHALL BE EXEMPT FROM THE TAXES IMPOSED UNDER SUBDIVISIONS (A) AND (B) OF SECTION 2.

(D) SERVICES OTHERWISE TAXABLE UNDER PARAGRAPH (1), (2) OR (3) OF SUBDIVISION (C) OF SECTION 2 HEREIN SHALL BE EXEMPT FROM TAX UNDER THIS ARTICLE IF THE TANGIBLE PERSONAL PROPERTY UPON WHICH SERVICES WERE PERFORMED IS DELIVERED TO THE PURCHASER OUTSIDE THE CITY FOR USE OUTSIDE THE CITY.

SECTION 5. THAT SECTION 7 OF LOCAL LAW No. 6 OF 1965 BE AMENDED TO READ AS FOLLOWS:

SECTION 7. EXEMPT ORGANIZATIONS.

(A) EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION, ANY SALE OR AMUSEMENT CHARGE BY OR TO ANY OF THE FOLLOWING OR ANY USE OR OCCUPANCY BY ANY OF THE FOLLOWING SHALL NOT BE SUBJECT TO THE SALES AND COMPENSATING USE TAXES IMPOSED UNDER THIS LOCAL LAW.

(1) THE STATE OF NEW YORK, OR ANY OF ITS AGENCIES, INSTRUMENTALITIES, PUBLIC CORPORATIONS (INCLUDING A PUBLIC CORPORATION CREATED PURSUANT TO AGREEMENT OR COMPACT WITH ANOTHER STATE OR CANADA) OR POLITICAL SUBDIVISIONS WHERE IT IS THE PURCHASER, USER OR CONSUMER,

OR WHERE IT IS A VENDOR OF SERVICES OR PROPERTY OF A KIND NOT ORDINARILY SOLD BY PRIVATE PERSONS;

(2) THE UNITED STATES OF AMERICA, AND ANY OF ITS AGENCIES AND INSTRUMENTALITIES, INsofar AS IT IS IMMUNE FROM TAXATION WHERE IT IS THE PURCHASER, USER OR CONSUMER, OR WHERE IT SELLS SERVICES OR PROPERTY OF A KIND NOT ORDINARILY SOLD BY PRIVATE PERSONS;

(3) THE UNITED NATIONS OR ANY INTERNATIONAL ORGANIZATION OF WHICH THE UNITED STATES OF AMERICA IS A MEMBER WHERE IT IS THE PURCHASER, USER OR CONSUMER, OR WHERE IT SELLS SERVICES OR PROPERTY OF A KIND NOT ORDINARILY SOLD BY PRIVATE PERSONS; AND

(4) ANY CORPORATION, ASSOCIATION, TRUST, OR COMMUNITY CHEST, FUND OR FOUNDATION, ORGANIZED AND OPERATED EXCLUSIVELY FOR RELIGIOUS, CHARITABLE, SCIENTIFIC, TESTING FOR PUBLIC SAFETY, LITERARY OR EDUCATIONAL PURPOSES, OR FOR THE PREVENTION OF CRUELTY TO CHILDREN OR ANIMALS, NO PART OF THE NET EARNINGS OF WHICH INURES TO THE BENEFIT OF ANY PRIVATE SHAREHOLDER OR INDIVIDUAL, NO SUBSTANTIAL PART OF THE ACTIVITIES OF WHICH IS CARRYING ON PROPAGANDA, OR OTHERWISE ATTEMPTING TO INFLUENCE LEGISLATION, AND WHICH DOES NOT PARTICIPATE IN, OR INTERVENE IN (INCLUDING THE PUBLISHING OR DISTRIBUTING OF STATEMENTS), ANY POLITICAL CAMPAIGN ON BEHALF OF ANY CANDIDATE FOR PUBLIC OFFICE;

(B) NOTHING IN THIS SECTION SHALL EXEMPT RETAIL SALES OF TANGIBLE PERSONAL PROPERTY BY ANY SHOP OR STORE OPERATED BY AN ORGANIZATION DESCRIBED IN PARAGRAPH (4) OF SUBDIVISION (A) OF THIS SECTION FROM THE TAXES IMPOSED HEREUNDER, UNLESS THE PURCHASER IS AN ORGANIZATION EXEMPT UNDER THIS SECTION.

(C) WHERE ANY ORGANIZATION DESCRIBED IN PARAGRAPH (4) OF SUBDIVISION (A) OF THIS SECTION CARRIES ON ITS ACTIVITIES IN FURTHERANCE OF THE PURPOSES FOR WHICH IT WAS ORGANIZED, IN PREMISES IN WHICH, AS PART OF SAID ACTIVITIES, IT OPERATES A HOTEL, OCCUPANCY OF ROOMS IN THE PREMISES AND RENTS THEREFROM RECEIVED BY SUCH CORPORATION OR ASSOCIATION SHALL NOT BE SUBJECT TO TAX HEREUNDER.

(D)(1) EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBDIVISION, ANY ADMISSIONS ALL OF THE PROCEEDS OF WHICH INURE EXCLUSIVELY TO THE BENEFIT OF THE FOLLOWING ORGANIZATIONS SHALL NOT BE SUBJECT TO ANY OF THE TAXES IMPOSED UNDER SUBDIVISION (F) OF SECTION 2.

(A) AN ORGANIZATION DESCRIBED IN PARAGRAPH (4) OF SUBDIVISION (A) OF THIS SECTION;

(B) A SOCIETY OR ORGANIZATION CONDUCTED FOR THE SOLE PURPOSE OF MAINTAINING SYMPONY ORCHESTRAS OR OPERAS AND RECEIVING SUBSTANTIAL SUPPORT FROM VOLUNTARY CONTRIBUTIONS;

(C) NATIONAL GUARD ORGANIZATIONS, POSTS OR ORGANIZATIONS OF WAR VETERANS, OR AUXILIARY UNITS OR SOCIETIES OF ANY SUCH POSTS OR ORGANIZATIONS, IF SUCH POSTS, ORGANIZATIONS, UNITS OR SOCIETIES ARE ORGANIZED IN THIS STATE, AND IF NO PART OF THEIR NET EARNINGS INURES TO THE BENEFIT OF ANY PRIVATE STOCKHOLDER OR INDIVIDUAL; OR

(D) A POLICE OR FIRE DEPARTMENT OF A POLITICAL SUBDIVISION OF THE STATE, OR A VOLUNTARY FIRE OR AMBULANCE COMPANY OR EXCLUSIVELY TO A RETIREMENT, PENSION OR DISABILITY FUND FOR THE SOLE BENEFIT OF MEMBERS OF A POLICE OR FIRE DEPARTMENT OR TO A FUND FOR THE HEIRS OF SUCH MEMBERS.

(2) THE EXEMPTION PROVIDED UNDER PARAGRAPH (1) OF THIS SUBDIVISION SHALL NOT APPLY IN THE CASE OF ADMISSIONS TO:

(A) ANY ATHLETIC GAME OR EXHIBITION UNLESS THE PROCEEDS SHALL INURE EXCLUSIVELY TO THE BENEFIT OF ELEMENTARY OR SECONDARY SCHOOLS OR UNLESS IN THE CASE OF AN ATHLETIC GAME BETWEEN TWO ELEMENTARY OR SECONDARY SCHOOLS, THE ENTIRE GROSS PROCEEDS FROM SUCH GAME SHALL INURE TO THE BENEFIT OF ONE OR MORE ORGANIZATIONS DESCRIBED IN PARAGRAPH (4) OF SUBDIVISION (A) OF THIS SECTION;

(B) CARNIVALS, RODEOS, OR CIRCUSES IN WHICH ANY PROFESSIONAL PERFORMER OR OPERATOR PARTICIPATES FOR COMPENSATION;

(3) ADMISSION CHARGES FOR ADMISSION TO THE FOLLOWING PLACES OR EVENTS SHALL NOT BE SUBJECT TO ANY OF THE TAXES IMPOSED UNDER SUBDIVISION (F) OF SECTION 2.

(A) ANY ADMISSION TO AGRICULTURAL FAIRS IF NO PART OF THE NET EARNINGS THEREOF INURES TO THE BENEFIT OF ANY STOCKHOLDERS OR MEMBERS OF THE ASSOCIATION CONDUCTING THE SAME; PROVIDED THE PROCEEDS THEREFROM ARE USED EXCLUSIVELY FOR THE IMPROVEMENT, MAINTENANCE AND OPERATION OF SUCH AGRICULTURAL FAIRS.

(B) ANY ADMISSION TO A HOME OR GARDEN WHICH IS TEMPORARILY OPEN TO THE GENERAL PUBLIC AS A PART OF A PROGRAM CONDUCTED BY A SOCIETY OR ORGANIZATION TO PERMIT THE INSPECTION OF HISTORICAL HOMES AND GARDENS;



PROVIDED NO PART OF THE NET EARNINGS THEREOF INURES TO THE BENEFIT OF ANY PRIVATE STOCKHOLDER OR INDIVIDUAL.

(C) ANY ADMISSIONS TO HISTORIC SITES, HOUSES AND SHRINES, AND MUSEUMS CONDUCTED IN CONNECTION THEREWITH, MAINTAINED AND OPERATED BY A SOCIETY OR ORGANIZATION DEVOTED TO THE PRESERVATION AND MAINTENANCE OF SAID HISTORIC SITES, HOUSES, SHRINES AND MUSEUMS; PROVIDED NO PART OF THE NET EARNINGS THEREOF INURES TO THE BENEFIT OF ANY PRIVATE STOCKHOLDER OR INDIVIDUAL.

SECTION 6. THAT SECTION 8 OF LOCAL LAW No. 6 OF 1965 BE AMENDED TO READ AS FOLLOWS:

SECTION 8. DELIVERIES OUTSIDE THE CITY; DELIVERIES WITHIN THE CITY OF PROPERTY SOLD OR SERVICED ELSEWHERE.

WHERE A SALE OF TANGIBLE PERSONAL PROPERTY OR SERVICES OTHER THAN THOSE DESCRIBED IN SUBDIVISION (B) OF SECTION 2, INCLUDING AN AGREEMENT THEREFOR, IS MADE IN THIS CITY, BUT THE PROPERTY SOLD OR THE PROPERTY UPON WHICH THE SERVICES WERE PERFORMED IS OR WILL BE DELIVERED TO THE PURCHASER ELSEWHERE, SUCH SALE SHALL NOT BE SUBJECT TO TAX UNDER THIS LOCAL LAW. HOWEVER, IF DELIVERY OCCURS OR WILL OCCUR IN A CITY, COUNTY OR SCHOOL DISTRICT IMPOSING A TAX ON THE SALE OR USE OF SUCH PROPERTY, PURSUANT TO THE AUTHORITY OF ARTICLE 29 OF THE TAX LAW, THE VENDOR SHALL BE REQUIRED TO COLLECT FROM THE PURCHASER, AS PROVIDED IN SECTION TWELVE HUNDRED FIFTY-FOUR OF THE TAX LAW OF THE STATE OF NEW YORK, THE AGGREGATE SALES OR COMPENSATING USE TAXES IMPOSED BY THE CITY, IF ANY, COUNTY AND SCHOOL DISTRICT IN WHICH DELIVERY OCCURS OR WILL OCCUR, FOR DISTRIBUTION BY THE STATE TAX COMMISSION TO SUCH TAXING JURISDICTION OR JURISDICTIONS.

WHERE A SALE OF TANGIBLE PERSONAL PROPERTY OR SERVICES OTHER THAN THOSE DESCRIBED IN SUBDIVISION (B) OF SECTION 2, INCLUDING AN AGREEMENT THEREFOR, IS MADE OUTSIDE THIS CITY, BUT THE PROPERTY SOLD OR THE PROPERTY UPON WHICH THE SERVICES WERE PERFORMED IS OR WILL BE DELIVERED TO THE PURCHASER IN THIS CITY, SUCH SALE AND USE OF SUCH PROPERTY OR SERVICES SHALL BE SUBJECT TO TAX UNDER THIS LOCAL LAW, AND THE VENDOR SHALL BE REQUIRED TO COLLECT FROM THE PURCHASER, AS PROVIDED IN SECTION

TWELVE HUNDRED FIFTY-FOUR OF THE TAX LAW OF THE STATE OF NEW YORK THE SALE OR USE TAX IMPOSED BY THIS LOCAL LAW, FOR DISTRIBUTION BY THE STATE TAX COMMISSION TO THIS CITY.

FOR THE PURPOSES OF THIS SECTION, DELIVERY SHALL BE DEEMED TO INCLUDE TRANSFER OF POSSESSION TO THE PURCHASER AND THE RECEIVING OF THE PROPERTY BY THE PURCHASER.

SECTION 7. THAT SECTION 12 OF LOCAL LAW No. 6 OF 1965 BE AMENDED TO READ AS FOLLOWS:

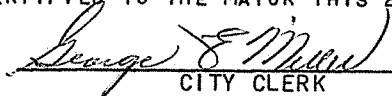
SECTION 12 REFUNDS BASED ON PROOF OF CERTAIN SALES OR USES.

THE TAXES DESCRIBED IN SUBDIVISION (A) OF SECTION 2 AND SECTION 4 SHALL NOT BE IMPOSED (1) ON THE SALE OR USE WITHIN THIS CITY OF TANGIBLE PERSONAL PROPERTY WHICH THE PURCHASER OR USER, IN THE PERFORMANCE OF A CONTRACT, LATER INCORPORATES INTO REAL PROPERTY LOCATED OUTSIDE THIS CITY, OR (2) ON THE SALE OR USE OF TANGIBLE PERSONAL PROPERTY PURCHASED IN BULK WHICH IS STORED AND NOT USED BY THE PURCHASER OR USER WITHIN THIS CITY AS A GENERAL AND REGULAR PRACTICE AND IS SUBSEQUENTLY RESHIPED BY SUCH PURCHASER OR USER FOR CONSUMPTION OR USE AT ONE OF HIS PLACES OF BUSINESS OUTSIDE THIS CITY. HOWEVER, ANY SUCH SALE OR USE NOT EXEMPT UNDER OTHER SECTIONS OF THIS LOCAL LAW SHALL BE REPORTED AS TAXABLE SUBJECT TO SUBSTANTIATION BY THE PURCHASER OR USER WITHIN TWO YEARS AFTER SUCH REPORT THAT SUCH TANGIBLE PERSONAL PROPERTY WAS ACTUALLY INCORPORATED INTO REAL PROPERTY AS REQUIRED IN CLAUSE (1) ABOVE, OR THAT SUCH TANGIBLE PERSONAL PROPERTY WAS SUBSEQUENTLY RESHIPED BY SUCH PURCHASER OR USER AS REQUIRED IN CLAUSE (2) ABOVE. UPON SUCH SUBSTANTIATION THERE SHALL BE REFUNDED OR CREDITED AGAINST THE LIABILITY OF SUCH PURCHASER OR USER FOR TAX, THE AMOUNT OF ANY TAX PREVIOUSLY COLLECTED PURSUANT TO SUBDIVISION (A) OF SECTION 2 OR SECTION 4 IN RESPECT TO SUCH SALE OR USE.

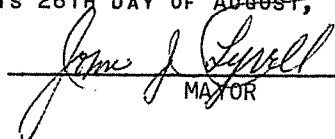
SECTION 8. THIS ACT SHALL TAKE EFFECT IMMEDIATELY AFTER PUBLIC HEARING AND APPROVAL BY THE MAYOR.

ON ROLL CALL, ALDERMEN BOOTH, BEAUVAIS, AND DUKEN VOTED IN THE AFFIRMATIVE; NO ONE IN THE NEGATIVE; ALDERMEN SABOURIN BRANON AND FLYNN BEING ABSENT) CARRIED.

FOREGOING LOCAL LAW CERTIFIED TO THE MAYOR THIS 26TH DAY OF AUGUST, 1965.

  
CITY CLERK

THE FOREGOING LOCAL LAW No. 8 OF 1965 IS HEREBY APPROVED AFTER PUBLIC HEARING HELD THIS 26TH DAY OF AUGUST, 1965.

  
MAYOR