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RECENT AND UPCOMING SALES TAX CHANGES FOR 2015-2016



Almost every year, the State adopts changes to the sales tax law, making some items nontaxable but seemingly making even more items subject to tax. Some of the changes that were recently made that would benefit taxpayers are:

Alcoholic Beverage Tastings:

Good news for those who own wineries, breweries, bars, restaurants, and liquor stores; you pay less sales tax!

Previously the law was that sales tax had to be paid when buying wines, beers, and liquors as well as the labeling and packaging on these items used in giving free tastings. New York had viewed this as the restaurant or store making use of the alcohol in giving free tastings, so sales tax had to be paid (or use tax self-assessed) when purchasing such alcohol.

The law has now changed, effective June 1, 2015, and sales tax is not due on the purchase of alcohol (beer, wine, cider, and liquor) or the corks, caps, and labels used to package the beverages when it is used in giving free tastings.

Airplanes:

Going into effect September 1, 2015, New York State is broadening its exemptions that apply to the purchase of an airplane. The purchase of general aviation aircraft and machinery or equipment installed on such aircraft will now be exempt from sales tax. A general aviation aircraft is one used in civil aviation.

We believe New York State is exempting from sales tax the purchase of general aviation aircraft because Connecticut and Rhode Island have, in general, broad exemptions for the purchase of airplanes. People were likely buying and storing more planes in Connecticut and Rhode Island, putting New York at a disadvantage. In order to be more competitive, New York was forced to do away with the sales tax on airplanes.

Solar Power:

Many states are trying to encourage the installation and use of alternative means of energy – be it wind power, natural gas, or solar energy. New York appears to be also encouraging such use, albeit more slowly than other states such as New Jersey.

As of December 1, 2015, there will be an exemption for electricity sold by a person primarily engaged in the sale of solar energy system equipment and/or electricity generated by such equipment that is:

1. Owned by a person other than the purchaser of the electricity;
2. Installed at the purchaser's residential or non-residential premises; and
3. Used to provide heating, cooling, hot water or electricity to such property.

There are other sales tax changes being implemented in the next year. Sales Tax Defense can review your sales and purchases and determine where money is due or not due!

Helpful Note: Automatic debits scheduled for August 15 for payment plans with New York State could be delayed up to 10 days.

REVIEWING OPERATIONS



ABOUT OUR FIRM



A client who is an installer came to Sales Tax Defense for assistance with preparing and filing its last sales tax return. We reviewed the company's jobs for the period at issue and found that the company was missing several capital improvement certificates. When we informed the Company of such, we also recommended that we sit down with either the bookkeeper or owner to discuss the sales and use tax rules as it specifically applies to the company.

We met with the bookkeeper for one morning, discussed exemption certificates, when the company should pay sales tax, when the company should charge sales tax, and what records the Company should keep. The company was doing a minimal amount of repairs but was previously not aware that sales tax should be charged. Sales Tax Defense was able to set up the correct sales tax policy for the company so that in the future, if the Tax Department ever comes knocking, the company has all of the documents to show that no additional tax is due.

We are a dedicated team of sales and use tax professionals who have committed our careers to helping businesses and fellow professionals with sales and use tax problems.

Since the only work we are focused on is sales tax consulting, businesses never have to be concerned that we will try to sell them other services they do not need. And professionals never have to be concerned with us encroaching on their client relationships, because we view you, our fellow professional, as our client.

WHEN YOU HAVE A SALES TAX PROBLEM, *WE ARE THE SOLUTION!*

CALL: **631-491-1500**

CONTACT US!

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Joseph...Thank you and Mark and the rest of the Sales Tax Defense team for ALL of your efforts on our behalf. This has been a nightmare for well over 20 years now as you well know and had we not been referred to you we still would not have a light at the end of the tunnel.

-Susan & Ray M

MORE TESTIMONIALS

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