

20 NYCRR § 528.6

NEW YORK CODES, RULES AND REGULATIONS

TITLE 20. DEPARTMENT OF TAXATION AND FINANCE  
CHAPTER IV. SALES AND USE AND OTHER MISCELLANEOUS TAXES  
SUBCHAPTER A. SALES AND USE TAXES  
PART 528. EXEMPTIONS

20 NYCRR § 528.6 (2007)

§ 528.6 Newspapers and periodicals (Tax Law, § 1115(a) (5))

(a) Exemption. The sale of newspapers and periodicals is exempt from sales and compensating use tax.

(b) Definition of newspaper. (1) In order to constitute a newspaper, a publication must conform generally to the following requirements:

(i) it must be published in printed or written form at stated short intervals, usually daily or weekly;

(ii) it must not, either singly or, when successive issues are put together, constitute a book;

(iii) it must be available for circulation to the public; and

(iv) it must contain matters of general interest and reports of current events.

(2) Notwithstanding the fact that a publication may be devoted primarily to matters of specialized interest, such as legal, mercantile, financial, theatrical, political, religious or sporting matters, nevertheless, if, in addition to the special interest it serves, the publication contains general news, it is entitled to the classification of a newspaper.

Example 1: A Braille edition of a newspaper is exempt. Example 2: A publication distributed free of charge is not excluded from qualifying as a newspaper.

Example 3: A daily publication which consists of entries and selections at various race tracks with articles on matters of general interest and reports of current events is a newspaper. However, publications which are merely tip sheets or form sheets are subject to tax.

Example 4: A microfilm copy of a newspaper is not a newspaper and the sale of such microfilm is the sale of tangible personal property subject to tax. Example 5: An individual engaged in the business of clipping and selling newspaper articles is not selling newspapers but is selling an information service which is subject to tax. See