

★ ★ ★ *NY Laws Affecting Newspapers* ★ ★ ★

2. The following chart presents a general listing of purchases by a printing company. The purchaser must always keep in mind that, unless otherwise specified, items classified as machinery and equipment, replacement parts, components, as well as production supplies and on site assembly of machinery qualify for the production exemption only if used or consumed directly and predominantly to produce printed material for sale.

ITEM	STATEWIDE		LOCAL (Except NYC)		NYC	
	Taxable	Exempt	Taxable	Exempt	Taxable	Exempt
Machinery & Equipment						
Presses used in production — platen press, offset press, rotary press, flexograph, flat bed cylinder press, vertical press, etc.		✓		✓		✓
Conveyors used to transport pates, paper, etc. to and within the production area		✓		✓		✓
Conveyors used to transport printed matter to shipping/ storage areas	✓		✓		✓	
Proof press (not used in production)	✓		✓		✓	
Typesetting and photocomposition machines and related equipment		✓		✓		✓
Cameras used directly and predominantly in production		✓		✓		✓
Computers used predominantly for typesetting and/or other production operations		✓		✓		✓
Plates-includes offset plates, photoengraving plates (aluminum, bimetal, trimetal, deep-etch, paper, photo polymer, plastic, rubber, zinc) and glass screens		✓		✓		✓
Lithographic positives, negatives, color separations, unexposed		✓		✓		✓
Mats		✓		✓		✓
Collating Machines		✓		✓		✓
Folding Machines		✓		✓		✓

ITEM	STATEWIDE		LOCAL (Except NYC)		NYC	
	Taxable	Exempt	Taxable	Exempt	Taxable	Exempt
Machinery & Equipment (con't.)						
Bookbinding Machines		✓		✓		✓
Die Cutting Machines		✓		✓		✓
Paper Cutting Machines		✓		✓		✓
Densitometer		✓		✓		✓
Work Tables within Production Area		✓		✓		✓
Replacement Parts						
With a useful life of one year or less		✓		✓	✓	
With a useful life of more than one year		✓		✓		✓
Components of Printed Matter						
Paper stock		✓		✓		✓
Printing ink		✓		✓		✓
Packaging Materials						
Bags, wrapping paper, twine, bands, and labels used to package the product		✓		✓		✓
Administrative Supplies						
Office supplies including invoices, purchase orders, and envelopes		✓		✓		✓
Reference materials (dictionaries, encyclopedias, etc.)	✓		✓		✓	
Advertising department supplies	✓		✓		✓	
Production Supplies						
Lettering guides, templates		✓		✓	✓	
Chemicals used in platemaking and developing negatives		✓		✓	✓	
Hand tools used directly and predominantly in printing		✓		✓	✓	

ITEM	STATEWIDE		LOCAL (Except NYC)		NYC	
	Taxable	Exempt	Taxable	Exempt	Taxable	Exempt
Production Supplies (con't.)						
Blankets used on offset lithography		✓		✓	✓	
Fountain solutions, acids, alcohol, gum		✓		✓	✓	
Shop supplies used to maintain equipment (solvents, oils, lubricants)		✓		✓	✓	
Equipment						
Progressive proofs (pre-press)		✓		✓		✓
Galley proofs		✓		✓		✓
Composition (cold type)		✓		✓		✓
Typography (hot type) including advertising typography		✓		✓		✓
Artwork, illustrations, layouts, drawings, paintings, mechanicals, overlays, designs, photographs, pasteups, onionskin		✓		✓		✓
Utilities						
Electricity, gas and other fuels, and similar services used or consumed directly and exclusively in production		✓		✓	✓	
Telephones, also all utilities and fuels used for lighting, heating or cooling the production area, offices and general areas.	✓		✓		✓	
Services						
Repair and maintenance of buildings and land		✓		✓	✓	
Snow removal	✓		✓		✓	
Janitorial services (cleaning, dusting, etc.) performed on a regular contractual basis for a term of not less than thirty days		✓		✓	✓	
Trash removal	✓		✓		✓	
Labor to install or repair qualifying machinery and equipment		✓	✓		✓	

ITEM	STATEWIDE		LOCAL (Except NYC)		NYC	
	Taxable	Exempt	Taxable	Exempt	Taxable	Exempt
Services (con't.)						
On site assembly of qualifying machinery and equipment		✓		✓		✓
Labor to install machinery and equipment which becomes part of the realty		✓		✓		✓
Capital improvements to buildings or land		✓		✓		✓
Other Items						
Purchases of rights to reproduce (paintings, feature articles, and photographs)		✓		✓		✓