

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ROCKLAND COACHES, INC.

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Highway Use :
Taxes under Article (x) 21 of the :
Tax Law for the ~~XXXXXX~~ Period (x) :
October 1, 1969 through September 30, 1973.

State of New York
County of Albany

Bruce Batchelor , being duly sworn, deposes and says that
~~she~~ is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 28th day of February , 1977, ~~she~~ served the within
Notice of Decision by (~~certified~~) mail upon Rockland Coaches, Inc.

(~~representative of~~) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Rockland Coaches, Inc.
126 North Washington Avenue
Bergenfield, New Jersey 07621

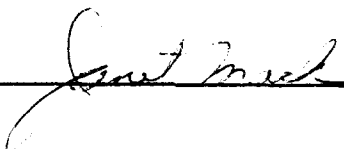
and by depositing same enclosed in a postpaid properly addressed wrapper in a
(post office or official depository) under the exclusive care and custody of
the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the (~~representative~~
~~of the~~) petitioner herein and that the address set forth on said wrapper is the
last known address of the (~~representative of the~~) petitioner.

Sworn to before me this

28th day of February , 1977.

Bruce Batchelor





STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

TAX APPEALS BUREAU

STATE CAMPUS
ALBANY, N.Y. 12227

STATE TAX COMMISSION

ADDRESS YOUR REPLY TO

February 28, 1977

TELEPHONE: (518) **457-1723**

Rockland Coaches, Inc.
126 North Washington Avenue
Bergenfield, New Jersey 07621

Gentlemen:

Please take notice of the **DECISION**
of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to
Section(**x**) **510** of the Tax Law, any
proceeding in court to review an adverse deci-
sion must be commenced within **30 days**
from the date of this notice.

Inquiries concerning the computation of tax
due or refund allowed in accordance with this
decision or concerning any other matter relative
hereto may be addressed to the undersigned. They
will be referred to the proper party for reply.

Very truly yours,

Paul B. Coburn
Supervising Tax
Hearing Officer

Enc.

cc: ~~Rockland Coaches, Inc.~~

Taxing Bureau's Representative:

STATE TAX COMMISSION

1. On April 4, 1974, as the result of an audit, the Miscellaneous Tax Bureau issued an Assessment of Unpaid Fuel Use Tax against applicant, Rockland Coaches, Inc., in the amount of \$22,756.17, plus penalty and interest of \$4,561.61, for a total of \$27,317.78.

2. Applicant, Rockland Coaches, Inc., is an omnibus carrier in local transit service under the authority of a certificate of public convenience and necessity issued by the Interstate Commerce Commission. It operates its buses on routes between points in New Jersey and New York City. All routes into New York City terminate in either the Port Authority terminal on Forty-first Street or the Port Authority terminal located near the George Washington Bridge in New York City.

3. The round trip mileage from the center of the George Washington Bridge to the nearby terminal used by the applicant, Rockland Coaches, Inc., is 1.7 miles, of which .5 miles is the length of ramps within the terminal and 1.2 miles is public highway. The round trip from the center of the Lincoln Tunnel to the nearby terminal is 2.5 miles, of which .85 miles is the length of the ramps within the terminal and 1.65 miles is public highway.

4. The applicant cooperated with the Miscellaneous Tax Bureau and acted on the advice of their accountant.

CONCLUSIONS OF LAW

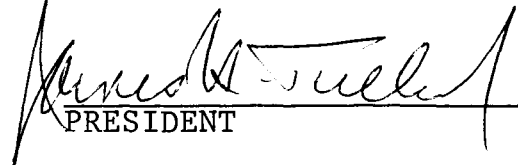
A. That applicant, Rockland Coaches, Inc.'s use of the ramps and terminal owned by the Port Authority of New York and New Jersey is not the use of a public highway according to the meaning and intent of section 501.6 of the Tax Law. Therefore, Rockland Coaches, Inc. is not subject to the fuel use tax for .85 miles (round trip) upon the ramps and terminal off the Lincoln Tunnel, and .5 (round-trip) upon the ramps and terminal off the George Washington Bridge.

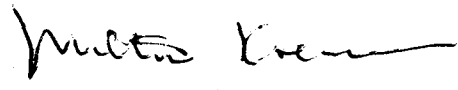
Application of Suburban Transit Corporation, S.T.C. August 19, 1976.

B. That the application of Rockland Coaches, Inc. is granted to the extent that the penalty is waived, and the portion of the Assessment of Unpaid Fuel Use Tax with respect to the use of the ramps and terminals of the Port Authority of New York and New Jersey is cancelled; that the Miscellaneous Tax Bureau is hereby directed to accordingly modify the Assessment of Unpaid Fuel Use Tax issued April 4, 1974; and, that except as so granted, the application is in all other respects denied.

DATED: Albany, New York
February 28, 1977

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER