

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

RICHARD DOLINS

AFFIDAVIT OF MAILING  
OF NOTICE OF DECISION  
BY ~~(CERTIFIED)~~ MAIL

For a Redetermination of a Deficiency or  
a Refund of Sales and Use  
Taxes under Article(s) 28 & 29 of the  
Tax Law for the ~~XXXXXX~~ Period  
12/27/71.

State of New York  
County of Albany

Patricia A. Roberts, 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 29th day of March, 1976, she served the within  
Notice of ~~XXXXXX~~ (or Determination) by ~~XXXXXX~~ mail upon Richard  
Dolins (~~representative of~~) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Mr. Richard Dolins  
1902 Evva Drive  
Schenectady, NY 12303  
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 Post Office Department within the State of New York.

That deponent further says that the said addressee is the (~~representative~~  
~~of~~) 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

29th day of March, 1976.

Patricia A. Roberts

Janet Mueh



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

TAX APPEALS BUREAU  
STATE CAMPUS  
ALBANY, N.Y. 12227

ADDRESS YOUR REPLY TO

DATED: Albany, New York  
March 29, 1976

TELEPHONE: (518) 457-3850

Mr. Richard Dolins  
1902 Evva Drive  
Schenectady, NY 12303

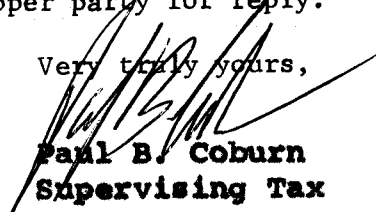
Dear Mr. Dolins:

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

Please take further notice that pursuant to  
Section(s) **1139 & 1243** of the Tax Law, any  
proceeding in court to review an adverse deci-  
sion must be commenced within **4 months**  
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: ~~Revisions to Representative~~  
~~Revisions to Representative~~

Taxing Bureau's Representative:

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Application	:	
of	:	
RICHARD DOLINS	:	DETERMINATION
for Revision of a Determination or for	:	
Refund of Sales and Use Taxes under	:	
Articles 28 and 29 of the Tax Law	:	
for the Period 12/27/71.	:	

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Applicant, Richard Dolins, residing at 1902 Evva Drive, Schenectady, New York 12303, has filed an application for revision of a determination or for refund of sales and use taxes under Articles 28 and 29 of the Tax Law for the period 12/27/71. A formal hearing was held before Paul B. Coburn, Hearing Officer, at the offices of the State Tax Commission, Building 9, State Campus, Albany, New York, on April 4, 1973, at 10:00 A. M. Applicant appeared pro se. The Sales Tax Bureau appeared by Saul Heckelman, Esq. (Francis X. Boylan, Esq. of counsel).

ISSUES

Was applicant, Richard Dolins, a resident of Saratoga County, New York, on December 27, 1971, for sales tax purposes, and if so at what tax rate was he subject to the compensating use tax on the registration of two automobiles previously purchased in Nebraska?

FINDINGS OF FACT

1. Applicant, Richard Dolins, was a resident of Ballston Lake, Saratoga County, New York, at the time of his induction into

the armed forces on September 3, 1968.

2. While stationed in Nebraska, applicant, Richard Dolins, purchased two motor vehicles, one on May 6, 1970, and the other on September 3, 1970. A sales tax was paid to the State of Nebraska on both vehicles at the rate of 2 1/2 percent at the time of purchase.

3. Applicant, Richard Dolins, returned to Saratoga County upon his release from active duty.

4. Applicant, Richard Dolins, subsequently registered the vehicles in New York State on December 27, 1971, and paid a sales tax in the sum of \$131.49 at the rate of 5 percent, which was the Rensselaer County tax rate. Credit was given for the tax paid to Nebraska. He was domiciled in Saratoga County at the time of registration. The Saratoga County sales tax rate was 4 percent on said date. The tax was based upon the current market value of the vehicles on December 27, 1971.

5. On December 27, 1971, applicant, Richard Dolins, filed an application for refund of the sum of \$131.49.

#### CONCLUSIONS OF LAW

A. Applicant, Richard Dolins, was domiciled in Saratoga County, New York, at the time of his induction into the armed forces and remained a domiciliary of Saratoga County, New York, and, therefore, was a resident of Saratoga County, New York, at the time he purchased the two automobiles in issue.

B. That since applicant, Richard Dolins, was a New York resident at the time he purchased the vehicles, he is required to pay a

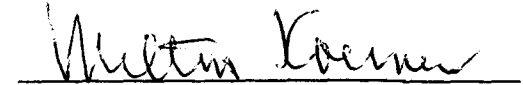
compensating use tax based upon the current market value of the vehicles at the time that he registered them on his return to New York, at a rate of 4 percent which was the rate in Saratoga County, in accordance with the meaning and intent of section 1111 of the Tax Law.

C. That the application of Richard Dolins is granted to the extent of reducing the amount of sales tax due from \$131.49 to \$105.19; that the Sales Tax Bureau is hereby directed to refund the sum of \$26.30 together with such interest as may be lawfully owing; and, that except as so granted, the application is in all other respects denied.

DATED: Albany, New York  
March 29, 1976

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER