

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ELDRED E. MC COMBER

For a Redetermination of a Deficiency or
a Refund of Sales and Use
Taxes under Article(s) 28 of the
Tax Law for the (Year(s))
Sept 1, 1965 - Nov 30, 1965

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

State of New York
County of Albany

Janet Wright, 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 20th day of November, 1970, she served the within Notice of Decision (or Determination) by (certified) mail upon Eldred E. McComber (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Eldred E. McComber
McComber's Coin Laundry
436 Main Street
Lake Placid, New York
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

20th day of November, 1970.

Lawrence H. H. H.

Janet Wright

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Claim	:	
of	:	
ELDRED E. McCOMBER,	:	
doing business as	:	
McCOMBERS COIN LAUNDRY	:	DETERMINATION
for Refund of Sales and Use Taxes	:	
under Article 28 of the Tax Law	:	
for the period from September 1,	:	
1965 through November 30, 1965	:	

ELDRED E. McCOMBER, doing business as McCOMBERS COIN LAUNDRY, a registered vendor under Article 28 of the Tax Law, filed a claim for refund of sales and use taxes for the period from September 1, 1965 through November 30, 1965.

A formal hearing was held before Lawrence A. Newman, Hearing Officer, in the offices of the State Tax Commission in the City of Albany on April 29, 1970. The vendor appeared, and Sales Tax Bureau was represented by Edward H. Best, Esq. (Albert J. Rossi, Esq., of counsel).

FINDINGS OF FACT

1. The vendor, ELDRED E. McCOMBER, filed a sales and use tax return for the period ended November 30, 1965.

2. On November 16, 1966, the vendor filed a claim for refund of sales and use taxes in the amount of \$3.16 which was paid with the filing of the tax return.

The amount represents sales taxes on sales from vending machines which are located on the vendor's premises. The items sold by these vending machines sell for a price of ten cents each.

3. The vendor's principal business activity is the maintenance of a store containing coin operated laundering and drying machines.

As an incidental service to his customers, the vendor also maintains vending machines which dispense such items as soap and plastic bags. The vendor did not collect a separate sales tax on these sales to his customers.

DETERMINATION


A. The receipts by this vendor from sales of merchandise through vending machines are subject to the sales and use tax within the meaning and intent of Article 28 of the Tax Law.

B. The vendor was required to collect the tax imposed, and is personally liable for the tax imposed, collected or required to be collected under Article 28 of the Tax Law.

C. The claim for refund is denied.

DATED: Albany, New York
November 18, 1970

STATE TAX COMMISSION


COMMISSIONER

COMMISSIONER


COMMISSIONER