

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the ~~Petition~~
Application :
of

PATSY SCARANO d/b/a

EASY WAY CAR WASH

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 ~~years~~ Period 8/1/67:-
5/31/69.

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

State of New York
County of Albany

MARY GROFF , 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 3rd day of December , 1975 , she served the within
Notice of ~~Decision~~ (or Determination) by (~~certified~~) mail upon PATSY SCARANO d/b/a
EASY WAY CAR WASH (~~representative of~~) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Mr. Patsy Scarano
d/b/a Easy Way Car Wash
305 Vestal Parkway, East
Vestal, New York 13850

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

3rd day of December , 1975.

Janet Mack

Mary Groff

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the ~~Reduction~~
Application :

of

PATSY SCARANO d/b/a :

EASY WAY CAR WASH :

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 ~~Year(s)~~ Period 8/1/67 :-
5/31/69.

State of New York
County of Albany

MARY GROFF , 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 3rd day of December , 19 75, she served the within
Notice of ~~Decision~~ (or Determination) by (~~certified~~) mail upon DARWIN R. WALES, ESQ.

(representative of) the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Darwin R. Wales, Esq.
Kramer, Wales & McAvoy
59-61 Court Street
P.O. Box 1865
Binghamton, New York 13902

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

3rd day of December , 19 75

Janet Mack

Mary Groff



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION
HEARING UNIT

PAUL GREENBERG
SECRETARY TO
COMMISSION

STATE TAX COMMISSION
JAMES H. TULLY, JR., PRESIDENT
MILTON KOERNER

BUILDING 9, ROOM 107
STATE CAMPUS
ALBANY, N.Y. 12227
AREA CODE 518

DATED: Albany, New York
December 3, 1975

ADDRESS YOUR REPLY TO
Mr. Wright
Mr. Leisner
Mr. Coburn
(518) 457-3336

Mr. Patsy Scarano
d/b/a Easy Way Car Wash
305 Vestal Parkway, East
Vestal, New York 13850

Dear Mr. Scarano:

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

Please take further notice that pursuant to
Section (b) **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.

Any 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.
These will be referred to the proper party for
reply.

Very truly yours,

L. Robert Leisner
L. Robert Leisner

HEARING OFFICER

Enc.

cc: Petitioner's Representative
Law Bureau

AD-1.12 (8/73)

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application	:	
of	:	
PATSY SCARANO d/b/a	:	
EASY WAY CAR WASH	:	DETERMINATION
	:	
for a Revision of a Determination or	:	
for Refund of Sales and Use Taxes under	:	
Articles 28 and 29 of the Tax Law for	:	
the Period August 1, 1967 through May 31,	:	
1969.	:	
	:	

Applicant, Patsy Scarano, d/b/a Easy Way Car Wash, 305 Vestal Parkway, East, Vestal, New York 13850, applied for a revision of a determination or for refund of sales and use taxes under Articles 28 and 29 of the Tax Law for the period August 1, 1967 through May 31, 1969.

A formal hearing was held at the offices of the State Tax Commission, State Office Building, Binghamton, New York, on April 24, 1975, before L. Robert Leisner, Hearing Officer. The taxpayer was represented by Darwin R. Wales, Esq. and the Sales Tax Bureau was represented by Saul Heckelman, Esq., (Alexander Weiss, Esq. of counsel).

ISSUE

Were the gross receipts of a coin operated car wash without employees subject to sales tax?

FINDINGS OF FACT

1. The taxpayer, Patsy Scarano, d/b/a Easy Way Car Wash, timely filed New York State sales and use tax returns for the period August 1, 1967 through May 31, 1969.

2. A Notice of Determination of sales and use taxes (and penalties) for the period August 1, 1967 through May 31, 1969, was issued on September 25, 1969, against Patsy Scarano, d/b/a Easy Way Car Wash, under Notice No. 90,740,175.

3. The taxpayer applied for a revision of the determination of the deficiencies in sales tax.

4. The parties have agreed to submit and have stipulated the issue is: Were the gross receipts of a coin operated car wash without employees subject to sales tax. The tax in question is based solely on the coins inserted in the car wash machines. There was no issue concerning taxability of soap, towels or the purchase of the car wash machinery itself. The taxpayer's protest asserted that the car wash was a laundry and not subject to sales tax.

CONCLUSIONS OF LAW

A. The receipts from a car wash are taxable and not exempt as "laundering" under section 1105(c)(3) of the Tax Law that section being applicable only to clothing and cloth fabrics. In re Rondo

Enterprises, Inc., N.Y.T.C. dec. December 23, 1971. Theodore J. Valenta, d/b/a Hooper Road Car Wash, N.Y.T.C. dec. May 30, 1975.

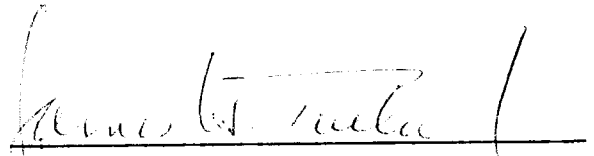
B. The taxpayer's application is denied and the deficiency in sales tax is sustained.


C. The taxpayer acted in good faith and the penalties are cancelled.

D. Pursuant to the Tax Law, interest shall be added to the full amount due until paid.

DATED: Albany, New York
December 3, 1975

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER

COMMISSIONER