

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

NATIONAL ASSOCIATION OF MEN'S  
SPORTSWEAR BUYERS, INC.

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

For a Redetermination of a Deficiency or  
a Refund of said  
Taxes under Article(s) 28 & 29 of the  
Tax Law for the Year(s) 11/30/65-5/31/67

State of New York  
County of Albany

Margaret A Groelz, 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 14th day of April, 1976, she served the within  
Notice of Decision (or Determination) by ~~(certified)~~ mail upon National  
Association of Men's Sportsweat Buyers, Inc. ~~(representative of)~~ the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: National Association of Men's Sportswear  
Buyers, Inc.  
185 Madison Avenue  
New York, New York 10021  
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

14th day of April, 1976.

Margaret A Groelz

Anet Mack

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

NATIONAL ASSOCIATION OF MEN'S  
SPORTSWEAR BUYERS, INC.

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

For a Redetermination of a Deficiency or  
a Refund of said  
Taxes under Article(s) 28 & 29 of the  
Tax Law for the Year(s) 1/30/65-5/31/67

State of New York  
County of Albany

Margaret A. Groelz, 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 14th day of April, 1976, she served the within  
Notice of Decision (or Determination) by ~~certified~~ mail upon Saul D.

Kassow, Esq. (representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows:

Saul D. Kassow, Esq.  
70 Main Street  
Fishkill, New York 12524

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

14th day of April, 1976.

Janet M. [Signature]

Margaret A. Groelz



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

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

AREA CODE 518

STATE TAX COMMISSION

STATE TAX COMMISSION  
HEARING UNIT

PAUL GREENBERG  
SECRETARY TO  
COMMISSION

ADDRESS YOUR REPLY TO

MR. WRIGHT  
MR. COBURN  
MR. LEISNER

(518) 457-3850

DATED: Albany, New York  
April 14, 1976

National Association of Men's  
Sportswear Buyers, Inc.  
185 Madison Avenue  
New York, New York 10021

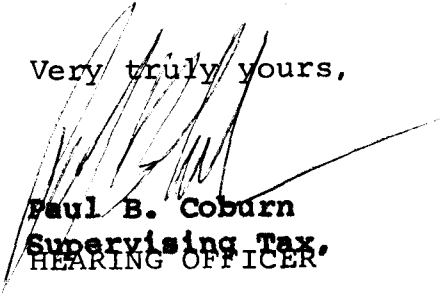
Gentlemen:

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

Please take further notice that pursuant to  
Section(s) **1139 and 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,

  
Paul B. Coburn  
Supervising Tax,  
HEARING OFFICER

Enc.

cc: Petitioner's Representative  
Law Bureau

TA-1.12 (12/75)

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Application	:	
of	:	
NATIONAL ASSOCIATION OF MEN'S	:	
SPORTSWEAR BUYERS, INC.	:	
for a Hearing to Review a Determination	:	DETERMINATION
of Sales and Use Taxes due or a Denial of	:	
a Credit or Refund of said taxes under	:	
Articles 28 and 29 of the Tax Law for	:	
the Period 11/30/65 - 5/31/67	:	

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National Association of Men's Sportswear Buyers, Inc., 185 Madison Avenue, New York, New York 10021, filed an application under sections 1139 and 1210 of the Tax Law for a hearing to review the denials of refunds in sales taxes paid under Articles 28 and 29 of the Tax Law for the period 11/30/65 to 5/31/67.

Such refunds were claimed by application filed in September 29, 1971, in the amount of \$3,723.64 and by application filed on November 1, 1971, in the amount of \$3,088.00.

In lieu of a hearing, applicant submits his case to the Commission on the file of the Sales Tax Bureau. Said file has been duly examined and considered.

ISSUE

The issue in this case is whether a refund can be granted for sales taxes paid on transactions which concededly are not taxable, but where

the claim for refund was not timely filed.

FINDINGS OF FACT

1. The applicant is a trade association which as part of its activities conducts semi-annual trade shows.

2. For its trade shows applicant rents large blocks of space in hotels in New York City after which it licenses the space to manufacturers who use the space for exhibitors. These rooms were not used for residential purposes.

3. During the period in question, applicant had shows at the New Yorker Hotel in October 4, 1965, April 8 through 26, 1966, in October, 1966, in April 9 through 14, 1967. It had shows at the Sheraton-Atlantic Hotel in October 21 through 25, 1967 and March 30 through April 3, 1968.

4. For each of the shows during the period in issue the hotel charged sales tax on the rental of the rooms. Applicant paid such taxes. These taxes were due from the hotel to the State with returns filed on November 30, 1965, May 31, 1966, November 30, 1966, May 31, 1967, November 30, 1967, May 31, 1968.

5. Applicant's claims for refund were filed on September 29, 1971 and November 1, 1971. Both of applicant's claims for refund were denied on November 22, 1971.

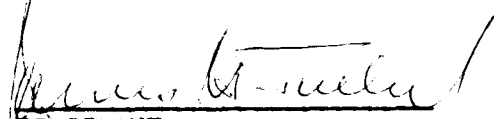
CONCLUSIONS OF LAW

Section 1139(a) of the Tax Law prevents the State Tax Commission from authorizing a refund of the taxes here in dispute.

The refunds here in issue are denied.

DATED: Albany, New York  
April 14, 1976

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER