

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

RON-DA-RUE FARMS, INC.

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Sales and Use :
Taxes under Article(s) 28 and 29 of the :
Tax Law for the ~~Year(s)~~ or Period ~~(s)~~ :
December 1, 1970 through November 30, 1971.

State of New York
County of Albany

Jean Wager , 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 12th day of August , 1976 , she served the within
Notice of Determination by (~~certified~~) mail upon Ron-Da-Rue
Farms, Inc. (~~representative of~~) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Ron-Da-Rue Farms, Inc.
6128 Sweetland Road
Stafford, New York 14143

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

12th day of August , 1976

Janet Mack

Jean Wager



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

August 12, 1976

TELEPHONE: (518) **457-3850**

Ron-Da-Rue, Farms, Inc.
6128 Sweetland Road
Stafford, New York 14143

Gentlemen:

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

Please take further notice that pursuant to Section(s) **1138 & 1243** of the Tax Law, any proceeding in court to review an adverse decision 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 E. Coburn
Paul E. Coburn
Supervising Tax
Hearing Officer

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application	:	
of	:	
RON-DA-RUE FARMS, INC.	:	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 December 1, 1970 through	:	
November 30, 1971.	:	

Applicant, Ron-Da-Rue Farms, Inc., 6128 Sweetland Road, Stafford, New York 14143, applied for a revision of a determination or for refund of sales and use tax under Articles 28 and 29 of the Tax Law for the period December 1, 1970 through November 30, 1971.

A formal hearing was held at the offices of the State Tax Commission, 1 Marine Midland Plaza, Room 1300, Rochester, New York, before L. Robert Leisner, Hearing Officer, on November 13, 1974 at 11:00 a.m. The applicant was represented by Ronald Gross, President of Ron-Da-Rue Farms, Inc. and the Sales Tax Bureau was represented by Saul Heckelman, Esq. (Solomon Sies, Esq. of counsel).

ISSUE

Was the sale of therapeutic services to horses by a clinic operated by other than a licensed veterinarian exempt from retail sales tax?

FINDINGS OF FACT

1. Applicant, Ron-Da-Rue Farms, Inc., during the period December 1, 1970 through November 30, 1971, maintained a facility with a pasture, barns and stalls, and a heated 50 feet long, 10 feet deep swimming pool for horses. It boarded and treated injured horses with services similar to those administered by veterinarians.

3. There was no separate charge for boarding injured horses made by the applicant, Ron-Da-Rue Farms, Inc., during the period in question.

4. During the period from December 10, 1970 through November 30, 1971, applicant, Ron-Da-Rue Farms, Inc., did no farming other than raise hay for feeding the horses it treated.

5. Applicant, Ron-Da-Rue Farms, Inc., a New York corporation, did not employ a licensed veterinarian during the period in issue. No licensed veterinarian was an officer or principal of the applicant corporation.

6. During the period in question applicant, Ron-Da-Rue Farms, Inc., administered its swimming, splinting, post-operative and other services on horses upon the basis of diagnoses and prescriptions made by licensed veterinarians who were not employed by applicant.

CONCLUSIONS OF LAW

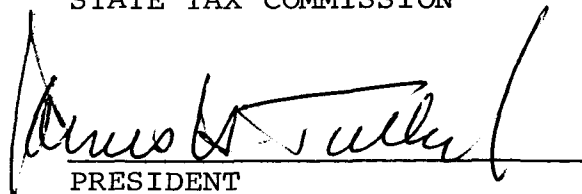
A. That while Ron-Da-Rue Farms, Inc. rendered many services that veterinarians also give, the applicant was neither licensed nor registered as a veterinarian. Only services rendered by a veterinarian licensed and registered as required by Article 135, section 6700-01, of the Education Law are exempt from sales tax under section 1115(f) of the Tax Law.

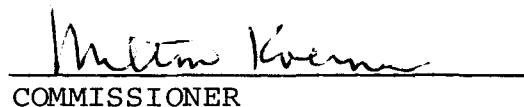
B. That clinical therapeutic services to horses are not exempt from the sales tax as farming under section 1115(a)(6) of the Tax Law.

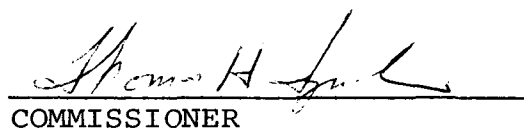
C. That the application of Ron-Da-Rue Farms, Inc. is denied.

DATED: Albany, New York
August 12, 1976

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER

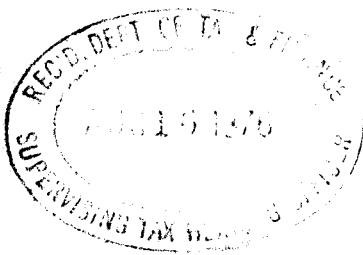

COMMISSIONER

STATE OF NEW YORK
Department of Taxation and Finance
TAX APPEALS BUREAU

STATE CAMPUS
ALBANY, N. Y. 12227



Ron-Da-Rue Farms, Inc.
6128 Sweetland Road
Stafford, New York 14143







STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

Sales

TAX APPEALS BUREAU

STATE CAMPUS
ALBANY, N.Y. 12227

STATE TAX COMMISSION

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August 12, 1976

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Very truly yours,

Paul B. Coburn
Supervising Tax
Hearing Officer

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

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CONCLUSIONS OF LAW

A. That while Ron-Da-Rue Farms, Inc. rendered many services that veterinarians also give, the applicant was neither licensed nor registered as a veterinarian. Only services rendered by a veterinarian licensed and registered as required by Article 135, section 6700-01, of the Education Law are exempt from sales tax under section 1115(f) of the Tax Law.

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