

## New York State Milk Case Sales Tax Exemption

Laws of New York

Taxes - Article 28, Part 3 Exemptions

§ 1115. Exemptions from sales and use taxes. (a) Receipts from the following shall be exempt from the tax on retail sales imposed under subdivision (a) of section eleven hundred five and the compensating use tax imposed under section eleven hundred ten:

(19) Cartons, containers, and wrapping and packaging materials and supplies, and components thereof for use and consumption by a vendor in packaging or packing tangible personal property for sale, and actually transferred by the vendor to the purchaser.

AMENDED AND EFFECTIVE SEPTEMBER 1, 2007 to:

(19-a) Milk crates purchased by a dairy farmer or New York state licensed milk distributor and used exclusively and directly for the packaging and delivery of milk and milk products to customers.

Website link to the exemption:

[http://public.leginfo.state.ny.us/LAWSSEAF.cgi?QUERYTYPE=LAWS+&QUERYDATA=\\$\\$TAX1115\\$\\$@TXTAX01115+&LIST=LAW+&BROWSER=EXPLORER+&TOKEN=55398159+&TARGET=VIEW](http://public.leginfo.state.ny.us/LAWSSEAF.cgi?QUERYTYPE=LAWS+&QUERYDATA=$$TAX1115$$@TXTAX01115+&LIST=LAW+&BROWSER=EXPLORER+&TOKEN=55398159+&TARGET=VIEW)