

1980 Legislation

Changes In Dollar Limitation Of "Garage Sale" Receipts

Sales Made By Persons Under Sixteen Years Of Age

Chapter 469 of the Laws of 1980, enacted June 23, 1980 and effective July 3, 1980, amends section 1115(a)(18) of Article 28 of the Tax Law by exempting sales of tangible personal property at private residences when the anticipated receipts from these sales are not expected to exceed six hundred dollars in a calendar year. The following conditions must also be met:

- 1) The seller may not engage in such sales for more than three days in a calendar year, and
- 2) such seller or any member of his household may not conduct a trade or business in which similar items are sold.

Where receipts exceed six hundred dollars, although they were not expected to exceed such sum, the exemption will apply only to the first six hundred dollars in that calendar year.

Persons under sixteen years of age may engage in such sales throughout the entire year without collecting sales tax, provided their total annual receipts do not exceed six hundred dollars. In the event total annual receipts do exceed six hundred dollars, only the first six hundred dollars will be exempt.

This exemption does not apply to:

- 1) sales at a private residence conducted by an auctioneer, sheriff or other third party
- 2) a sale held for the liquidation of an estate
- 3) sales of boats, snowmobiles or motor vehicles.

The only exception allowed is for a motor vehicle sold by a husband or wife to his or her spouse, a parent to its child, or a child to its parent, provided the seller is not a dealer in motor vehicles.