

STATE OF NEW YORK
COMMISSIONER OF TAXATION AND FINANCE

ADVISORY OPINION

The Department of Taxation and Finance received a Petition for Advisory Opinion from [REDACTED] (Petitioner) asking whether sales tax is imposed on its service of moving a customer's furniture at the customer's premises—from one on-premises location to another—to facilitate the customer's preparation for a corporate event or conference. We conclude that the described moving service is not subject to sales tax.

Facts

Petitioner is a Pennsylvania corporation doing business in New York City. Petitioner is in the business of helping its customers prepare for on-premises corporate events and conferences. Specifically, Petitioner provides only physical labor to move customer-owned furniture from one location on the customer's premises—typically a storage area—to a conference room or similar event location also on the customer's premises. Customer-owned furniture is limited to tables, chairs, etc. Petitioner does not plan the layout of, arrange, or otherwise install the customer-owned furniture.

Analysis

The Tax Law imposes sales tax generally on receipts from retail sales of tangible personal property and specifically enumerated services. See Tax Law § 1105. The service of moving tangible personal property is not among the services subject to tax. See TB-ST-341 -- *Household Movers and Warehouseurs – Sales of moving services and related transactions* (03/18/11).

Petitioner is only moving customer-owned furniture (e.g., tables and chairs) from one location on its customer's premises—typically a storage area—to another location also on its customer's premises to assist the customer in preparing for a corporate event or conference. Petitioner does not design the layout of, arrange, or otherwise install the customer-owned furniture. Thus, Petitioner's moving service as described is not a taxable service. See TB-ST-341, *supra* (service of moving items within a building is not taxable); TSB-A-97(11)S (service of moving furniture within an office building is not taxable unless installation services are performed in conjunction with the move).

DATED: August 2, 2024

/s/
MARY ELLEN LADOUCEUR
Principal Attorney

NOTE: An Advisory Opinion is issued at the request of a person or entity. It is limited to the facts set forth therein and is binding on the Department only with respect to the person or entity to whom it is issued and only if the person or entity fully and accurately describes all relevant facts. An Advisory Opinion is based on the law, regulations, and Department policies in effect as of the date the Opinion is issued or for the specific time period at issue in the Opinion. The information provided in this document does not cover every situation and is not intended to replace the law or change its meaning.