

New York State Department of Taxation and Finance  
**Taxpayer Services Division**  
**Technical Services Bureau**

TSB-M-78(18)S  
Sales Tax  
September 18, 1978

Definition of an Air Line - Amendment to Regulation 528.10(b)

The amendment to the sales and use tax regulation 528.10(b), promulgated as of August 9, 1978, changes the definition of an air line to read as follows:

(b) Air line defined: (1) An air line is:

(i) an air carrier of persons, property, and mail operating under a Certificate of Public Convenience and Necessity issued by the Civil Aeronautics Board, or a foreign air carrier holding an equivalent certificate issued by the carrier's respective sovereign government; or

(ii) an air carrier holding a Certificate for All-Cargo Air Service issued by the Civil Aeronautics Board; or

(iii) an air taxi operator, who is classified by the Civil Aeronautics Board as a "commuter air carrier" or who (a) performs at least five round trips per week between two or more points and publishes flight schedules which specify the times and days of the week and places between which such flights are performed or (b) transports mail by air pursuant to contract with the United States Postal Service. This exemption shall extend to the purchase of fuel for use in such commuter flights.

(2) Air taxi operators and commercial operators of small aircraft holding Air Taxi Certificates issued by the Federal Aviation Agency, which enable these operators to engage in carrying passengers or cargo for hire in air commerce, but who are not "commuter air carriers", are not air lines within the meaning of the Tax Law.

Highlight of Changes:

The addition to part (1) of paragraphs (ii) and (iii).

The addition to part (2) of the qualifying phrase "...but who are not 'commuter air carriers'...".