

## Sales/Use/Indirect:

### New York: Advisory Opinion Addresses Taxability Related to Web-Based Job Search Platform

*TSB-A-24(46)S*, N.Y. Dept. of Tax. & Fin. (10/10/24). A recently posted New York Department of Taxation and Finance advisory opinion involving a company providing its customers fully integrated job search and posting functionality on a single web-based platform concludes that based on the provided facts, access to the platform is not considered a taxable “sale” of computer software, because the company does not charge customers for such use. That is, because there is no consideration for use of the platform, “no sale occurs on which tax would be due.” The opinion also concludes that based on the provided facts, fees the company receives from third-party job-search websites and from user job postings are considered charges for an advertising service, which are nontaxable under state law. Please contact us with any questions.

**URL:** [https://www.tax.ny.gov/pubs\\_and\\_bulls/advisory\\_opinions/sales/24-46s.htm](https://www.tax.ny.gov/pubs_and_bulls/advisory_opinions/sales/24-46s.htm)

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