

# THE ART OF TAXING LUXURY ITEMS IN NEW YORK

*Tax Analysts*  
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States' struggles to recoup lost sales tax revenue have been well documented in the fight over remote sales taxation. But while that drama unfolds nationally, New York state has been waging its own battle to reclaim lost sales tax revenue — namely on untaxed artwork and other big-ticket luxury items. For many years, the New York State Department of Taxation and Finance focused on yachts and airplanes, targeting taxpayers attempting to skirt sales and use tax on those items. But after the State Legislature in 2015 limited the taxability of boats and eliminated tax on aircraft altogether, the department has had to turn elsewhere to go big-game hunting. This article explores New York's renewed enforcement focus on artwork and luxury goods and the interesting sales and use tax issues that have accompanied it.

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