§ 1131. Definitions. When used in this part IV,

(1) "Persons required to collect tax" or "person required to collect any tax imposed by this article" shall include: every vendor of tangible personal property or services; every recipient of amusement charges; every operator of a hotel or short term rental unit; every booking service with respect to the rent for every occupancy of a short term rental unit it facilitates as described in paragraph ten of subdivision (c) of section eleven hundred one of this article; and every marketplace provider with respect to sales of tangible personal property it facilitates as described in paragraph one of subdivision (e) of section eleven hundred one of this article. Said terms shall also include any officer, director or employee of a corporation or of a dissolved corporation, any employee of a partnership, any employee or manager of a limited liability company, or any employee of an individual proprietorship who as such officer, director, employee or manager is under a duty to act for such corporation, partnership, limited liability company or individual proprietorship in complying with any requirement of this article, or has so acted; and any member of a partnership or limited liability company. Provided, however, that any person who is a vendor solely by reason of clause (D) or (E) of subparagraph (i) of paragraph eight of subdivision (b) of section eleven hundred one of this article shall not be a "person required to collect any tax imposed by this article" until twenty days after the date by which such person is required to file a certificate of registration pursuant to section eleven hundred thirty-four of this part. Such terms shall not include an operator of a short term rental unit who rents out the operator's own property for three days or fewer in a calendar year and does not use a booking service to facilitate such rental.

(2) "Customer" shall include: every purchaser of tangible personal property or services; every patron paying or liable for the payment of any amusement charge; and every occupant of a room or rooms in a hotel or short term rental unit.

(3) "Tax" shall include any tax imposed by sections eleven hundred five, or eleven hundred ten, and any amount payable to the tax commission by a person required to file a return, as provided in section eleven hundred thirty-seven.

(4) "Property and services the use of which is subject to tax" shall

include: (a) all property sold to a person within the state, whether or not the sale is made within the state, the use of which property is subject to tax under section eleven hundred ten of this article or will become subject to tax when such property is received by or comes into the possession or control of such person within the state; (b) all information services, protective and detective services and interior decorating and design services as such services are described in subdivision (c) of section eleven hundred five of this article, rendered to a person within the state, whether or not such services are rendered from or at a location within the state; (c) all services rendered to a person within the state, whether or not such services are performed within the state, upon tangible personal property the use of which is subject to tax under section eleven hundred ten of this article or will become subject to tax when such property is received by or comes into possession or control of such person within the state; (d) all property sold by a person making sales described in clause (F) of subparagraph (i) of paragraph eight of subdivision (b) of section eleven hundred one of this article to a person described in such clause (F) who purchases such property at retail, whether or not the sale is made within the state; (e) all telephone answering service rendered to a person within the state, whether or not such services are performed within the state, the use of which is subject to tax under section eleven hundred ten of this article or will become subject to tax when such service is received by or comes into possession or control of such person within the state; (f) all prepaid telephone calling services sold to a person within the state, whether or not the sale is made within the state, the use of which services are subject to tax under section eleven hundred ten of this article or will become subject to tax when such services are received by or come into the possession or control of such person within the state, and whether or not such services are rendered from or at a location within the state; and (g) all gas or electricity sold to a person within the state, whether or not the sale is made within the state, the use of which is subject to tax under section eleven hundred ten of this article or will become subject to tax when it is received by or comes into the possession or control of such person within the state, and whether or not it is rendered from or at a location within the state.

(5) "Show promoter" shall include any person who, either directly or indirectly, rents, leases or grants a license to use space to any person for the display for sale or for the sale of tangible personal property or services subject to tax, at more than three shows during the calendar year, or who operates more than three shows during the calendar year. For purposes of determining whether three shows have been held, the conduct of an activity described in subdivision six on one day alone or on a series of up to seven consecutive days shall be deemed to constitute a single show.

(6) "Show" shall include a flea market, craft show, antique show, coin show, stamp show, comic book show, fair and any similar show, whether held regularly or of a temporary nature, at which more than one vendor displays for sale or sells tangible personal property or services subject to tax.

(7) "Show vendor" shall include any person who displays for sale or sells, at a show, tangible personal property or services subject to tax.

(8) "Entertainment promoter" shall include any person who either directly or indirectly rents, leases or grants a license to use space to an entertainment vendor at the facility or site of an entertainment event, or who under any other arrangement authorizes such a vendor to sell tangible personal property at such facility or site, and any person who has any management responsibility with respect to such a vendor making such sales at such an event. "Entertainment promoter" shall include the owner or operator of any facility or site where an entertainment event is held and where sales are made by an entertainment vendor. Where two or more persons are entertainment promoters with respect to the same entertainment event, any requirement imposed on an entertainment promoter under this article which is an obligation or responsibility imposed solely on entertainment promoters shall be deemed to be satisfied with respect to such entertainment event, when any one such promoter complies with any such requirement.

(9) "Entertainment event" shall include concerts, athletic contests or exhibitions, other than amateur sports competition, and other similar forms of entertainment, irrespective of both the kind of facility or site where such event is held and whether such event has an admission charge subject to tax, where the person or persons performing at such event do not perform on a regular, systematic or recurring basis at the

same location. For purposes of this subdivision an event does not occur on a regular, systematic or recurring basis when such event consists of less than four performances in a weekly period by the same person or persons at the same facility or site, or with respect to athletic contests or exhibitions which involve competition between teams, when such competition consists of less than five contests in a yearly period by at least one team at the same facility or site. In order for an event to be an entertainment event, the facility or site where such an event is held must have an attendance capacity of greater than one thousand persons, except that the commissioner may prescribe by regulation for a minimum attendance capacity of greater than one thousand persons.

(10) "Entertainment vendor" shall include any person who makes sales of tangible personal property subject to tax at an entertainment event. Such tangible personal property shall include but is not limited to wearing apparel, recordings, programs, posters, buttons and other paraphernalia or souvenirs sold by such persons.

(11) "Temporary vendor" shall include any person who makes sales of tangible personal property or services subject to tax (other than at a show or entertainment event) in not more than two consecutive quarterly periods in any twelve month period, as such quarterly periods are described in subdivision (b) of section eleven hundred thirty-six of this article.