

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

TSB-M-87 (9)S
Sales Tax
July 31, 1987

PUTNAM COUNTY DECREASES LOCAL SALES
AND USE TAX FROM 2½% to 2%

Putnam County amended its sales tax resolution to decrease its local sales and use tax rate from 2½% to 2% effective September 1, 1987. The combined state (4¼%)* and local (2%) rate will be 6¼% throughout the county and will apply to all taxable sales and services and all purchases subject to use tax reportable on page 2 of forms ST-100, ST-101 and ST-810.

The following is a schedule of rates, codes and forms to be used in reporting sales and use tax in Putnam County beginning September 1, 1987.

<u>Schedule or Return</u>	<u>Reporting Codes</u>	<u>Tax Rate</u>
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page 2 of:

ST-100, Quarterly Return ST-101, Annual Return (Report due June 20, 1988) ST-810, Quarterly Return for Part Quarterly Filer	3713	6¼%
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Schedule U

Used by vendors to report sales of the services of installing, repairing maintaining or servicing of production machinery, equipment, apparatus, parts, tools and supplies.	3728	2%
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Schedule E

Used by vendors who sell diesel motor fuel to the ultimate consumer either in bulk or into the ordinary fuel tank of the purchaser's vehicle, or to report tax on the self-use of diesel motor fuel.	E3713	6¼%
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Schedule R

Used by vendors selling motor fuel at retail or reporting tax on the self-use of motor fuel (leaded, unleaded or premium).	R3713	6¼%
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* 4¼% is the prevailing state rate in the Metropolitan Commuter Transportation District which includes Putnam County.

Special Transitional Provisions

When delivery or transfer of possession occurs on or after September 1, 1987, the new combined state and local sales and use tax rate applies, except in the following instances:

Layaway sales

The decreased tax rate will apply to all sales where the purchaser takes delivery of the merchandise on or after September 1, 1987.

Utility bills for gas and electricity based on meter readings*

The decreased tax rate will apply to a bill only if more than one half of the days covered by such bill are after August 31, 1987.

Telephone bills

The decreased tax rate will apply only to charges for services furnished on or after the date of the first bill dated in September 1987.

Social and athletic club dues

The decreased tax rate will apply to all bills covering any period which begins on or after September 1, 1987. The decreased tax rate will not apply to bills covering periods which begin before September 1, 1987.

Admissions

The decreased tax rate will apply to taxable admission charges for any event occurring on or after September 1, 1987, unless the tickets were actually sold and delivered to the purchaser before September 1, 1987, regardless of whether the admission charges were paid before that date.

Hotel Occupancy

The decreased tax rate applies to all daily rentals beginning on or after September 1, 1987 unless the occupant is a permanent resident (ninety days consecutive occupancy). If the rental is not on a daily basis, the new rate will apply to the charge on a prorated basis.

Construction Contracts

Contractors purchasing materials in Putnam County for use in construction contracts will pay tax at the rate of 6 3/4% on purchases made prior to September 1, 1987 and 6 1/4% on purchases made on or after that date.

* Residential energy sources and services are not subject to sales and use tax in Putnam County.