

# Schuyler County Local Sales and Compensating Use Tax Rate Increases Effective March 1, 2000

**Attention:**

**All persons required to collect sales tax, pay compensating use tax, or both:** Schuyler County has enacted legislation to increase its local sales and use tax rate an additional 1%. **As of March 1, 2000, the combined state and local tax rate imposed in Schuyler County is increased to 8%.** This includes the 4% state rate and the Schuyler County rate of 4% (1% of which is set to expire November 30, 2001). This change will affect your tax collections and payments if you make taxable sales or deliveries to customers, or if you make taxable uses in Schuyler County.

Therefore, beginning March 1, 2000, **all taxable sales and uses in Schuyler County are subject to tax at the 8% rate**, except as otherwise provided by the special transitional provisions below.

**Reporting requirements**

All taxable sales made within Schuyler County reported on page 3 of sales and use tax returns Form ST-100, Form ST-101, and Form ST-810, or on page 1 of Form ST-102, must be reported on the Schuyler County 8% entry line.

All **Schedule FR** filers reporting retail sales of motor fuel and diesel motor fuel, and fuel taken from inventory, as explained in the Schedule FR instructions, must enter this information on the Schuyler County 8% entry line.

**Special transitional provisions**

All sales and uses occurring on or after March 1, 2000, are taxed at the rate of **8%**, except as provided below:

**(a) Layaway sales**

Receipts may be reported at the lower rate of 7% only if the following conditions are met:

- (1) before November 1, 1999, a written agreement was made and the item sold was segregated from other similar property in the possession of the vendor, and
- (2) before March 1, 2000, the purchaser has paid at least 10% of the sales price.

**(b) Utility bills for gas and electricity based on meter readings**

For meters read on or after March 1, 2000, calculate the number of days from March 1 to the date of the meter reading. If it is less than half the total number of days covered by the bill, report the receipts from the sales of nonresidential energy at the rate and code in effect prior to March 1, 2000.

**(c) Telephone bills**

Report charges for services furnished before March 1, 2000, at the lower rate of 7%, even if billed on or after March 1, 2000.

**(d) Telephone answering services**

Prorate receipts that cover a period beginning before and ending after March 1, 2000.

**(e) Social and athletic club dues**

Report all dues and related charges covering a period that begins before March 1, 2000, at the lower rate of 7% (no matter when billed or paid).

**(f) Admissions**

For events occurring on or after March 1, 2000, unless you sell (other than for resale) and deliver tickets to a purchaser before March 1, 2000, report the taxable admission at the higher rate of 8%.

**(g) Hotel occupancy**

Report all taxable daily rentals occurring before March 1, 2000, at the lower rate of 7%. If the rental is on other than a daily basis, you must prorate the receipts between the number of days taxable at the higher rate and the number of days taxable at the lower rate.

**(h) Preexisting lump sum or unit price construction contracts**

Contractors who irrevocably entered into a preexisting lump sum or unit price construction contract before December 14, 1999, may receive a credit or refund of the additional 1% local sales or use tax paid on or after March 1, 2000. This credit or refund applies only to purchases of tangible personal property used solely in the performance of such contract.

**For collection charts**, call the appropriate telephone number listed below for forms and publications.

**Need help?**



**Telephone assistance** is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday.

For business tax information, call the  
New York State Business Tax  
Information Center: 1 800 972-1233

For general information: 1 800 225-5829

To order forms and publications: 1 800 462-8100

From areas outside the U.S. and  
outside Canada: (518) 485-6800



**Fax-on-demand forms:** Forms are  
available 24 hours a day, 1 800 748-3676  
7 days a week.



**Internet access:** <http://www.tax.state.ny.us>



**Hotline for the hearing and speech impaired:**

1 800 634-2110 from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. If you do not own a telecommunications device for the deaf (TDD), check with independent living centers or community action programs to find out where machines are available for public use.



**Persons with disabilities:** In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.



**If you need to write**, address your letter to:

NYS TAX DEPARTMENT  
TAXPAYER ASSISTANCE BUREAU  
W A HARRIMAN CAMPUS  
ALBANY NY 12227