

# City of Rome Local Sales and Compensating Use Tax Rate Decreases Effective September 1, 2000

**Attention:**

**All persons required to collect sales tax, pay sales or compensating use tax, or both:** The city of Rome has allowed its additional ¼% sales and use tax rate to expire. **As of September 1, 2000, the combined state and local tax rate imposed in the city of Rome is decreased to 8%.** This includes the 4% state rate and the combined city and county rate of 4%. This change will affect your tax collections and payments if you make taxable sales or deliveries to customers, or if you make taxable purchases or uses in the city of Rome.

Therefore, beginning September 1, 2000, **all taxable sales and uses in the city of Rome 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 the city of Rome reported on page 2 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 city of Rome 8% entry line.

All **Schedule H** filers reporting retail sales of eligible clothing and footwear for under \$110 must enter this information on the city of Rome 4% 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 city of Rome 8% entry line.

Transportation, transmission, or distribution of nonresidential gas or electricity when purchased from someone other than the vendor of the gas or electricity is taxed at 6% on or after September 1, 2000, through August 31, 2001.

**Special transitional provisions**

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

**(a) Layaway sales**

The lower tax rate will apply to all sales in which the purchaser takes delivery of the merchandise on or after September 1, 2000.

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

For meters read on or after September 1, 2000, calculate the number of days from September 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 September 1, 2000.

**(c) Telephone bills**

Report charges for services furnished before September 1, 2000, at the higher rate of 8¼%, even if billed on or after September 1, 2000.

**(d) Telephone answering services**

Prorate receipts that cover a period beginning before and ending after September 1, 2000. Receipts for the period prior to September 1, 2000, are taxable at 8¼%. Receipts for the period on or after September 1, 2000, are taxable at 8%.

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

Report all dues and related charges covering a period that begins before September 1, 2000, at the higher rate of 8¼% (no matter when billed or paid).

**(f) Admissions**

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

**(g) Hotel occupancy**

Report all taxable daily rentals occurring before September 1, 2000, at the higher rate of 8¼%. 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) Construction contracts**

Contractors purchasing materials in the city of Rome for use in construction contracts will pay tax at the rate of 8¼% on purchases made before September 1, 2000, and 8% on purchases made on or after that date. Contractors may be entitled to a refund or credit of the additional tax paid on materials purchased at 8¼% but later incorporated into property after September 1, 2000.

**For collection charts, see *Need help?* below.**

**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, 7 days a week. 1 800 748-3676



**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