

## **Fulton County Sales and Use Tax Rate Increase Effective December 1, 2005**

### **Attention:**

**All persons required to collect sales tax, pay compensating use tax, or both:** Fulton County has enacted legislation to increase its local sales and use tax rate. **As of December 1, 2005, the combined state and local tax rate imposed in Fulton County, including the cities of Gloversville and Johnstown, is increased to 8%.** 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 Fulton County.

Therefore, beginning December 1, 2005, **all taxable sales and uses in Fulton County, including the cities of Gloversville and Johnstown, 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 Fulton County reported on sales and use tax returns Form ST-100, Form ST-101, Form ST-102, and Form ST-810, must be reported on the Fulton County, Gloversville (city), or Johnstown (city) 8% entry line, as applicable.

All **Schedule B** filers reporting sales of **nonresidential** gas (including propane in containers of 100 pounds or more), electricity, refrigeration, and steam must enter this information on Schedule B, Part 3, on the Gloversville S.D. (outside city), Gloversville S.D. (inside city), Johnstown S.D. (outside city/in Fulton County), or the Johnstown S.D. (inside city/in Fulton County) 11% entry line, as applicable.

All **Schedule B-ATT** filers reporting sales of **nonresidential** gas (including propane in containers of 100 pounds or more), electricity, refrigeration, and steam to a Qualified Empire Zone Enterprise (QEZE) must enter this information on the Gloversville S.D. (outside city), Gloversville S.D. (inside city), Johnstown S.D. (outside city/in Fulton County), or the Johnstown S.D. (inside city/in Fulton County) 7% entry line, as applicable.

All **Schedule T** filers reporting sales of telephone services, telephone answering services, and telegraph services must enter this information on Schedule T on the Gloversville S.D. (outside city), Gloversville S.D. (inside city), Johnstown S.D. (outside city/in Fulton County), or the Johnstown S.D. (inside city/in Fulton County) 11% entry line, as applicable.

All **Schedule T-ATT** filers reporting sales of telephone services, telephone answering services, and telegraph services to a QEZE must enter this information on Schedule T-ATT on the Gloversville S.D. (outside city), Gloversville S.D. (inside city), Johnstown S.D. (outside city/in Fulton County), or the Johnstown S.D. (inside city/in Fulton County) 7% entry line, as applicable.

All **Schedule Q** filers reporting sales of property or services eligible for exemption to a QEZE must enter this information on the Fulton County, Gloversville (city), or Johnstown (city) 4% entry line, as applicable.

All **Schedule FR** filers reporting retail sales of motor fuel and diesel motor fuel must enter this information on the Fulton County, Gloversville (city), or Johnstown (city) 8% entry line, as applicable.

### **Special transitional provisions**

All sales and uses occurring on or after December 1, 2005, 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 August 1, 2005, a written agreement was made and the item sold was segregated from other similar property in the possession of the vendor; and
- (2) before December 1, 2005, the purchaser has paid at least 10% of the sales price.

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

If the meter is read on or after December 1, 2005, and the number of days from December 1, 2005, to the date of the meter reading is more than half the total number of days covered by the bill, report sales of these services at the higher rates.

The Fulton County tax increase effective December 1, 2005, **does not affect** the rate of tax imposed on sales or uses of **residential energy sources and services** in the Gloversville S.D. or Johnstown S.D.

**(c) Telephone bills**

Report charges for services furnished on or after the date of the first bill dated in December 2005 at the higher rates. Report charges for services furnished before the date of the first bill dated in December 2005 at the lower rates, even though the services may be furnished after December 1, 2005.

**(d) Telephone answering services**

Prorate receipts that cover a period beginning before and ending after December 1, 2005. Receipts for the period prior to December 1, 2005, must be reported at the lower rates. Report receipts for the period on and after December 1, 2005, at the higher rates.

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

Regardless of the date a bill is mailed, report all bills covering any period that begins on or after December 1, 2005, at the higher rate of 8%. Report all bills covering periods that begin before December 1, 2005, at the lower rate of 7%.

**(f) Admissions**

Report taxable admissions to an event occurring on or after December 1, 2005, at the higher rate of 8%, whether or not

the admission charge was paid before that date, unless the tickets were sold and delivered before December 1, 2005, to the person attending the event.

**(g) Hotel occupancy**

Report all taxable daily rentals occurring on or after December 1, 2005, at the higher rate of 8%. Report all taxable daily rentals occurring before December 1, 2005, at the lower rate of 7%. If the rental is on other than a daily basis, prorate the amount of rent between the number of days taxable at the higher rate and the number of days taxable at the lower rate.

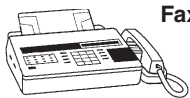
**(h) Pre-existing lump sum or unit price construction contracts**

Contractors purchasing materials in Fulton County for use in construction contracts pay the rate of 7% on purchases made before December 1, 2005, and 8% on purchases made on or after that date. Contractors who irrevocably entered into a pre-existing lump sum or unit price construction contract before August 8, 2005 (the date on which the local legislation was adopted), may receive a credit or refund of the additional 1% local sales and use tax paid on or after December 1, 2005. This credit or refund applies only to purchases of tangible personal property used solely in the performance of such contract.

**Need help?**



**Internet access:** [www.nystax.gov](http://www.nystax.gov)  
(for information, forms, and publications)



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



**Telephone assistance** is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.  
To order forms and publications: 1 800 462-8100  
Business Tax Information Center: 1 800 972-1233  
From areas outside the U.S. and outside Canada: (518) 485-6800



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

If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a 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 1 800 972-1233.