

Oneida County Sales and Use Tax Rate Decrease Effective September 1, 2006

Attention:

All persons required to collect sales tax, pay compensating use tax, or both: Oneida County has enacted legislation to decrease its local sales and use tax rate. **As of September 1, 2006, the combined state and local tax rate imposed in Oneida County, including the cities of Rome, Sherrill, and Utica, is decreased to 9%.** 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 Oneida County.

Therefore, beginning September 1, 2006, **all taxable sales and uses in Oneida County, including the cities of Rome, Sherrill, and Utica, are subject to tax at the 9% rate,** except as otherwise provided by the special transitional provisions below.

Reporting requirements

All taxable sales made within Oneida 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 Oneida County, Rome (city), Sherrill (city), or Utica (city) 9% entry line, as applicable.

All **Schedule B** filers reporting sales of **nonresidential** gas, propane in containers of 100 pounds or more, electricity, refrigeration, and steam in the Utica School District (S. D.) must enter this information on Schedule B, Part 3, on the Utica S. D. 12% entry line.

All **Schedule B-ATT** filers reporting sales of **nonresidential** gas, propane in containers of 100 pounds or more, electricity, refrigeration, and steam to a Qualified Empire Zone Enterprise (QEZE) in the Utica S. D. must enter this information on the Utica S. D. 8% entry line.

All **Schedule H** filers reporting sales of clothing and footwear eligible for exemption must enter this information on the Oneida County, Rome (city), or Utica (city), 5% entry lines, or the Sherrill (city) 4% entry line, as applicable.

All **Schedule T** filers reporting sales of telephone services, telephone answering services, and telegraph services in the Utica S. D. must enter this information on Schedule T on the Utica S. D. 12% entry line.

All **Schedule T-ATT** filers reporting sales of telephone services, telephone answering services, and telegraph services to a QEZE in the Utica S. D. must enter this information on Schedule T-ATT on the Utica S. D. 8% entry line.

All **Schedule Q** filers reporting sales of property or services eligible for exemption to a QEZE must enter this information on the Oneida County, Rome (city), Sherrill (city), or Utica (city) 5% entry line, as applicable.

All **Schedule FR** filers reporting retail sales of motor fuel and diesel motor fuel must enter this information as instructed on the schedule.

Special transitional provisions

All sales and uses occurring on or after September 1, 2006, are taxed at the rate of **9%**, except as provided below:

(a) Layaway sales

The new tax rate of 9% will apply to all sales in which the purchaser takes delivery of the merchandise on or after September 1, 2006.

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

If the meter is read on or after September 1, 2006, and the number of days from September 1, 2006, 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 lower rates.

The Oneida County tax decrease effective September 1, 2006, **does not affect** the rate of tax imposed on sales or uses of **residential energy sources and services** in the city of Sherrill or the Utica S. D.

(c) Telephone bills

Report charges for services furnished on or after the date of the first bill dated in September 2006 at the lower rates. Report charges for services furnished before the date of the first bill dated in September 2006 at the higher rates, even though the services may be furnished after September 1, 2006.

(d) Telephone answering services

Prorate receipts that cover a period beginning before and ending after September 1, 2006. Receipts for the period prior to September 1, 2006, must be reported at the higher rates. Report receipts for the period on and after September 1, 2006, at the lower 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 September 1, 2006, at the lower rate of 9%. Report all bills covering periods that begin before September 1, 2006, at the higher rate of 9½%.

(f) Admissions

Report taxable admissions to an event occurring on or after September 1, 2006, at the lower rate of 9%, whether or not the admission charge was paid before that date, unless the tickets were sold and delivered before September 1, 2006, to the person attending the event.

(g) Hotel occupancy

Report all taxable daily rentals occurring on or after September 1, 2006, at the lower rate of 9%. Report all taxable daily rentals occurring before September 1, 2006, at the higher rate of 9½%. 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.

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To order forms and publications: 1 800 462-8100
Sales Tax Information Center: 1 800 698-2909
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.