

City of Fulton Local Sales and Use Tax Repealed Effective March 1, 2007

Attention:

All persons required to collect sales tax, pay compensating use tax, or both: The city of Fulton, located in Oswego County, has repealed its local sales and use tax effective March 1, 2007. On and after that date, there will no longer be a reporting line for Fulton (city) on the sales tax returns and schedules.

Therefore, beginning March 1, 2007, **you must report all taxable transactions** occurring in the city of Fulton **on the Oswego County reporting line**, except as otherwise provided by the special transitional provisions below.

This change will affect only reporting lines and codes. The combined state and local sales tax rate within the city of Fulton will remain at 8%.

Note: The city of Oswego in Oswego County will continue to impose its local sales and use tax on and after March 1, 2007. All taxable transactions occurring in the city of Oswego must be reported on the applicable Oswego (city) reporting lines.

Reporting requirements

All taxable sales made within Oswego County (outside of the city of Oswego) 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 Oswego County 8% entry line.

All **Schedule H** filers reporting sales of clothing and footwear eligible for exemption must enter this information on the Oswego County 4% entry line.

All **Schedule Q** filers reporting sales of property or services eligible for exemption to a Qualified Empire Zone Enterprise (QEZE) must enter this information on the Oswego County 4% entry line.

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

Special transitional provisions

Since the combined rate of sales tax within the city of Fulton will remain the same (8%), the transitional provisions will affect only reporting lines and codes. Therefore, if delivery or transfer of possession occurs on or after March 1, 2007, sales within the city of Fulton

must be reported on the Oswego County entry line, except as provided in (a) through (g) below. Since future tax returns and schedules will not have a Fulton (city) reporting line, any receipts required to be reported for the city of Fulton must be manually entered.

(a) Layaway sales

Receipts may be reported on the Fulton (city) entry line only if the following conditions are met:

- (1) before November 1, 2006, 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, 2007, the purchaser has paid at least 10% of the sales price.

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

Residential energy sources and services: For meters read on or after March 1, 2007, calculate the number of days from March 1, 2007, 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 as sales of residential energy in the city of Fulton. If it is more than half the total number of days covered by the bill, the receipts are exempt from tax, since Oswego County does not tax sales of residential energy sources and services.

Nonresidential energy sources and services: For meters read on or after March 1, 2007, calculate the number of days from March 1, 2007, 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 as sales in the city of Fulton.

(c) Telephone bills

Report charges for services furnished on or after the date of the first bill dated in March 2007 on the Oswego County entry line. Report charges for services furnished before the date of the first bill dated in March 2007 on the Fulton (city) entry line, even though the services may be furnished after March 1, 2007.

(d) Telephone answering services

Prorate receipts that cover a period beginning before and ending after March 1, 2007. Receipts for the period prior to March 1, 2007, must be reported on the Fulton (city) entry line. Report receipts for the period on and after March 1, 2007, on the Oswego County entry line.

(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 March 1, 2007, on the Oswego County entry line. Report all bills covering periods that begin before March 1, 2007, on the Fulton (city) entry line.

(f) Admissions

Report taxable admissions to an event occurring on or after March 1, 2007, on the Oswego County entry line, whether or not the admission charge was paid before that date, unless the tickets were sold and delivered before March 1, 2007, to the person attending the event.

(g) Hotel occupancy

Report all taxable daily rentals occurring on or after March 1, 2007, on the Oswego County entry line. Report all taxable daily rentals occurring before March 1, 2007, on the Fulton (city) entry line. If the rental is on other than a daily basis, prorate the amount of rent between the number of days to be reported on the Oswego County entry line and the number of days to be reported on the Fulton (city) entry line.

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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.