

Chautauqua County Local Sales and Use Tax on Residential Energy Sources and Services Repealed Effective December 1, 2007

All vendors of utility services:

Chautauqua County has enacted legislation to repeal its local sales and use tax on receipts from the sale of energy sources and services used for residential purposes. As of December 1, 2007, the county tax rate imposed on **residential energy sources and services in Chautauqua County will be eliminated.**

This change will affect your tax collections and payments if you make sales of residential energy sources and services in Chautauqua County.

Residential energy sources and services include:

- gas, propane in containers of 100 pounds or more, electricity, and steam; and
- coal, fuel oil, and wood for residential heating.

Reporting requirements:

Sales of gas, propane in containers of 100 pounds or more, electricity, and steam services in Chautauqua County for residential use are fully exempt. Report these sales as part of your gross sales only. Sales of coal, fuel oil, and wood (for heating) for residential use in Chautauqua County are also exempt and should be reported as part of your gross sales only. The exemption described in this notice **does not affect** the rate of tax imposed on **nonresidential energy sources and services in Chautauqua County.**

Special transitional provisions:

Unless the sales are based on meter readings, sales of residential energy sources and services made on or after December 1, 2007, are fully exempt in Chautauqua County, whether or not these sales were contracted for prior to the repeal.

Where the bill for a sale is based on a meter reading that occurs on or after December 1, 2007, and the number of days from December 1, 2007, to the date of the meter reading is more than half the total number of days covered by the bill, the sale is fully exempt.