City of White Plains Sales and Use Tax
Rate Increase Effective June 1, 2008

Attention:
All persons required to collect sales tax, pay compensating use tax, or both: The city of White Plains, located in Westchester County, has enacted legislation to increase its local sales and use tax rate. As of June 1, 2008, the combined state and local tax rate imposed in the city of White Plains is increased to 8 1/8%. 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 the city of White Plains.

Therefore, beginning June 1, 2008, all taxable sales and uses in the city of White Plains are subject to tax at the 8 1/8% rate, except as otherwise provided by the special transitional provisions below.

Reporting requirements
All taxable sales made within the city of White Plains 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 White Plains (city) 8 1/8% entry line.

All Schedule B filers reporting sales of nonresidential gas, propane in containers of 100 pounds or more, electricity, refrigeration, and steam in the White Plains School District (S. D.) must enter this information on Schedule B, Part 3, on the White Plains S. D. 11 1/8% 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 White Plains S. D. must enter this information on the White Plains S. D. 6 3/4% entry line.

All Schedule H filers reporting sales of clothing and footwear eligible for exemption must enter this information on the White Plains (city) 4 1/8% entry line.

All Schedule T filers reporting sales of telephone services, telephone answering services, and telegraph services in the White Plains S. D. must enter this information on Schedule T on the White Plains S. D. 11 1/8% entry line.

All Schedule T-ATT filers reporting sales of telephone services, telephone answering services, and telegraph services to a QEZE in the White Plains S. D. must enter this information on Schedule T-ATT on the White Plains S. D. 6 3/4% entry line.

All Schedule Q filers reporting sales of property or services eligible for exemption to a QEZE must enter this information on the White Plains (city) 3 3/4% entry line.

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 June 1, 2008, are taxed at the rate of 8 1/8%, except as provided below:

(a) Layaway sales
Receipts may be reported at the lower rate of 3 7/8% only if the following conditions are met:
(1) before February 1, 2008, a written agreement was made and the item sold was segregated from other similar property in the possession of the vendor; and
(2) before June 1, 2008, 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 June 1, 2008, and the number of days from June 1, 2008, 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 rate of 11 1/8%.

The city of White Plains tax increase effective June 1, 2008, does not affect the rate of tax imposed on sales or uses of residential energy sources and services in the White Plains S. D.

(c) Telephone bills
Report charges for services furnished on or after the date of the first bill dated in June 2008 at the higher rate of 11 1/8%. Report charges for services furnished before the date of the first bill dated in June 2008 at the lower rate of 10 7/8%, even though the services may be furnished after June 1, 2008.

(d) Telephone answering services
Prorate receipts that cover a period beginning before and ending after June 1, 2008. Receipts for the period prior to June 1, 2008, must be reported at the lower rate of 10 7/8%. Report receipts for the period on and after June 1, 2008, at the higher rate of 11 1/8%.
(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 June 1, 2008, at the higher rate of 8 1/8%. Report all bills covering periods that begin before June 1, 2008, at the lower rate of 7 7/8%.

(f) Admissions
Report taxable admissions to an event occurring on or after June 1, 2008, at the higher rate of 8 1/8%, whether or not the admission charge was paid before that date, unless the tickets were sold and delivered before June 1, 2008, to the person attending the event.

(g) Hotel occupancy
Report all taxable daily rentals occurring on or after June 1, 2008, at the higher rate of 8 1/8%. Report all taxable daily rentals occurring before June 1, 2008, at the lower rate of 7 7/8%. 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 the city of White Plains for use in construction contracts pay the rate of 7 7/8% on purchases made before June 1, 2008, and 8 1/8% on purchases made on or after that date. Contractors who irrevocably entered into a pre-existing lump sum or unit price construction contract before April 29, 2008 (the date on which the city of White Plain’s local legislation was adopted), may receive a credit or refund of the additional ¼% city sales and use tax paid on or after June 1, 2008. This credit or refund applies only to purchases of tangible personal property used solely in the performance of such contract.