

City of Sherrill Local Sales and Use Tax Repealed Effective September 1, 2008

Attention:

All persons required to collect sales tax, pay compensating use tax, or both: The city of Sherrill, located in Oneida County, has repealed its local sales and use tax effective September 1, 2008. On and after that date, there will no longer be a reporting line for Sherrill (city) on the sales tax returns and schedules.

Therefore, beginning September 1, 2008, **you must report all taxable transactions** occurring in the city of Sherrill **on the Oneida County reporting line**, except as otherwise provided by the special transitional provisions below.

This change will affect only reporting lines. The combined state and local sales tax rate within the city of Sherrill will remain at 8¾%.

Note: The cities of Rome and Utica in Oneida County will continue to impose their local sales and use tax on and after September 1, 2008. All taxable transactions occurring in the cities of Rome and Utica must be reported on the applicable reporting lines.

Reporting requirements

All taxable sales made within Oneida County (outside the cities of Rome and Utica) 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 8¾% entry line.

All **Schedule H** filers reporting sales of clothing and footwear eligible for exemption must enter this information on the Oneida County 4¾% 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 Oneida County 4¾% 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 Sherrill will remain the same (8¾%), the transitional provisions will affect only reporting lines. Therefore, if delivery or transfer of possession occurs on or after September 1, 2008, sales within the city of Sherrill must be reported on the Oneida County entry line, except as

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

(a) Layaway sales

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

- (1) before May 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 September 1, 2008, 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 September 1, 2008, calculate the number of days from September 1, 2008, 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 Sherrill. If it is more than half the total number of days covered by the bill, the receipts are exempt from tax, since Oneida County does not tax sales of residential energy sources and services.

Nonresidential energy sources and services: For meters read on or after September 1, 2008, calculate the number of days from September 1, 2008, 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 Sherrill.

(c) Telephone bills

Report charges for services furnished on or after the date of the first bill dated in September 2008 on the Oneida County entry line. Report charges for services furnished before the date of the first bill dated in September 2008 on the Sherrill (city) entry line, even though the services may be furnished after September 1, 2008.

(d) Telephone answering services

Prorate receipts that cover a period beginning before and ending after September 1, 2008. Receipts for the period prior to September 1, 2008, must be reported on the Sherrill (city) entry line. Report receipts for the period on and after September 1, 2008, on the Oneida 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 September 1, 2008, on the Oneida County entry line. Report all bills covering periods that begin before September 1, 2008, on the Sherrill (city) entry line.

(f) Admissions

Report taxable admissions to an event occurring on or after September 1, 2008, on the Oneida County entry line, whether or not the admission charge was paid before that date, unless the tickets were sold and delivered before September 1, 2008, to the person attending the event.

(g) Hotel occupancy

Report all taxable daily rentals occurring on or after September 1, 2008, on the Oneida County entry line. Report all taxable daily rentals occurring before September 1, 2008, on the Sherrill (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 Oneida County entry line and the number of days to be reported on the Sherrill (city) entry line.

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Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): If you have access to a TTY, contact us at 1 800 634-2110. If you do not own a TTY, 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.