Hamilton County Increases Sales and Use Tax Rate
Effective December 1, 2013

Beginning December 1, 2013, Hamilton County’s local sales and use tax rate increases from 3% to 4%. Therefore, the combined state and local tax rate imposed in Hamilton County increases from 7% to 8%. This new tax rate applies to all taxable sales, services, deliveries, and uses in Hamilton County.

For exceptions, see Special transitional exceptions below.

Reporting taxable sales and uses

Main return: Use the Hamilton County 8% entry line to report taxable sales and uses in Hamilton County.

Schedule FR: Use the Hamilton County 4% entry line to report the local sales tax on retail sales and uses of qualified motor fuel and highway diesel motor fuel. New York State’s cents-per-gallon rate in Hamilton County remains 8 cents per gallon.

Special transitional exceptions

Taxable sales and uses made on or after December 1, 2013, are taxed at 8%, except as described below:

Admissions
Report taxable admissions to an event occurring on or after December 1, 2013, at the higher rate of 8%, whether or not the admission charge was paid before that date, unless the tickets were sold and delivered before December 1, 2013, to the person attending the event.

Hotel occupancy
Report all taxable daily rentals occurring before December 1, 2013, at the lower rate of 7%. Report all taxable daily rentals occurring on or after December 1, 2013, at the higher rate of 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.

Layaway sales
Report sales and uses at the lower rate of 7% only if both the following conditions are met:
• before August 1, 2013, a written agreement was made and the item sold was segregated from other similar property in the possession of the vendor, and
• before December 1, 2013, the purchaser has paid at least 10% of the sales price.

Pre-existing lump sum or unit price construction contracts
Contractors purchasing materials in Hamilton County for use in construction contracts pay the rate of 7% on purchases made before December 1, 2013, and 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 September 5, 2013 (the date on which the local legislation was adopted), may request a credit or refund of the additional 1% local sales and use tax paid on or after December 1, 2013. This credit or refund applies only to purchases of tangible personal property used solely in the performance of the contract.

Social and athletic club dues
Report all dues covering periods that begin before December 1, 2013, at the lower rate of 7%. Report all dues covering any period that begins on or after December 1, 2013, at the higher rate of 8%, regardless of the date the bill is mailed.

Telephone answering services
Report charges for services provided before December 1, 2013, at the lower rate of 7%. Report charges for services provided on or after December 1, 2013, at the higher rate of 8%. For services covering a period beginning before and ending on or after December 1, 2013, prorate the charges.

Telephone bills
Report charges for services furnished before the date of the first bill dated in December 2013 at the lower rate of 7%, even though the services may be furnished on or after December 1, 2013. Report charges for services furnished on or after the date of the first bill dated in December 2013 at the higher rate of 8%.

Utility bills: nonresidential gas and electricity based on meter readings
Report the sale at the higher rate of 8% if the meter is read on or after December 1, 2013, and the number of days from December 1, 2013, to the date of the meter reading is more than half the total number of days covered by the bill. Hamilton County does not impose tax on residential energy sources and services.
Need help?

Visit our Web site at www.tax.ny.gov
- get information and manage your taxes online
- check for new online services and features

Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): If you have access to a TTY, contact us at (518) 485-5082. 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.

Telephone assistance

Sales Tax Information Center: (518) 485-2889
To order forms and publications: (518) 457-5431

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, call the information center.