

St. Lawrence County Increases Sales and Use Tax Rate Effective December 1, 2013

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

For exceptions, see *Special transitional exceptions* below.

Reporting taxable sales and uses

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

Schedule B:

Part 1: Residential gas, propane (100 pounds or more), electricity, and steam

Use the *St. Lawrence County 4%* entry line or the *Ogdensburg S.D. (School District) 7%* entry line, as applicable.

Part 2: Residential coal, fuel oil, and wood (for heating)
Use the *St. Lawrence County 4%* entry line.

Part 3: Nonresidential gas, propane (100 pounds or more), electricity, and steam; all refrigeration sales

Use the *Ogdensburg S.D. 11%* entry line for these sales within the school district. (For sales within St. Lawrence County but outside the Ogdensburg School District, use the *St. Lawrence County 8%* entry line on the main return.)

Schedule H: Use the *St. Lawrence County 4%* entry line to report sales and uses of clothing and footwear eligible for exemption.

Schedule T: Use the *Ogdensburg S.D. 11%* entry line to report sales of telephone services within the school district. (For sales within St. Lawrence County but outside the Ogdensburg School District, use the *St. Lawrence County 8%* entry line on the main return.)

Schedule FR: Use the *St. Lawrence 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 St. Lawrence 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 St. Lawrence 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 August 19, 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 rates. Report charges for services provided on or after December 1, 2013, at the higher rates. For services covering a period beginning before and ending on or after December 1, 2013, prorate the charges.

Telephone bills

Report charges for services provided before the date of the first bill dated in December 2013 at the lower rates, even though the services may be furnished on or after December 1, 2013. Report charges for services provided on or after the date of the first bill dated in December 2013 at the higher rates.

Utility bills: gas and electricity based on meter readings

Report the sale at the higher rates 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.

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.