



City of Corning Repeals Local Sales and Use Tax

Beginning **March 1, 2015**, the local sales and use tax imposed by the city of Corning, in Steuben County, is repealed. On and after that date, there will no longer be entry lines for the city of Corning on the sales tax returns and schedules.

This change only affects entry lines and codes. The combined state and local sales tax rate within the city of Corning will remain 8%.

Reporting taxable sales and uses

Main return: Use the Steuben County 8% entry line to report taxable sales and uses in the city of Corning.

Schedule H: Use the Steuben County 4% entry line to report sales and uses of clothing and footwear eligible for exemption in the city of Corning.

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

Special transitional exceptions

Since the sales tax rate in the city of Corning will remain the same, the transitional provisions below only affect entry lines and codes.

Admissions

Report taxable admissions to an event occurring on or after March 1, 2015, on the Steuben County entry line, whether or not the admission charge was paid before that date, unless the tickets were sold and delivered before March 1, 2015, to the person attending the event.

Hotel occupancy

Report all taxable daily rentals occurring before March 1, 2015, on the Corning (city) entry line. Report all taxable daily rentals occurring on or after March 1, 2015, on the Steuben County entry line. If the rental is on other than a daily basis, prorate the amount of rent between the number of days to report on the Corning (city) entry line and the number of days to report on the Steuben County entry line.

Layaway sales

Report sales and uses on the Corning (city) entry line only if all of the following conditions are met:

- a written agreement was made and the item sold was segregated from other similar property in the possession of the vendor before November 1, 2014, and
- the purchaser has paid at least 10% of the sales price before March 1, 2015.

Social and athletic club dues

Report all dues covering periods that begin on or after March 1, 2015, on the Steuben County entry line, regardless of the date the bill is mailed. Report all dues covering periods that begin before March 1, 2015, on the Corning (city) entry line.

Telephone answering services

Report charges for services provided on or after March 1, 2015, on the Steuben County reporting line. For services covering a period beginning before and ending on or after March 1, 2015, prorate the charges. Report charges for services provided before March 1, 2015, on the Corning (city) entry line.

Telephone services

Report charges for services furnished on or after the date of the first bill dated in March 2015 on the Steuben County entry line. Report charges for services furnished before the date of the first bill dated in March 2015 on the Corning (city) entry line, even though the services may be furnished on or after March 1, 2015.

Utility services - nonresidential gas and electricity based on meter readings

Report the sale on the Steuben County entry line if the meter is read on or after March 1, 2015, and the number of days from March 1, 2015, to the date of the meter reading is more than half the total number of days covered by the bill.

Steuben County does **not** impose tax on residential energy sources and services.