



Poughkeepsie City School District: Local Sales and Use Tax Rate on Utility Services

Beginning December 1, 2019, the Poughkeepsie City School District (S.D.) is imposing a 3% local sales and use tax on consumer utilities. This new rate is in addition to the taxes currently imposed on consumer utilities in Dutchess County. Consumer utilities are:

- natural gas
- propane sold in containers of 100 pounds or more
- electricity
- steam
- gas, electric, and steam services
- refrigeration
- telephone, telegraph, and telephone answering services

If you are a sales tax vendor that sells any of these utilities, you will need to use the new and revised entry lines listed below to report sales made within the Poughkeepsie S.D. when completing your sales tax return:

- **Schedule B – Taxes on Utilities and Heating Fuels**

Part 1: Use the Poughkeepsie S.D. 3% entry line to report sales of residential gas, propane (100 pounds or more), electricity, and steam, as well as gas, electric, and steam services.

Part 3: Use the Poughkeepsie S.D. 11 $\frac{1}{8}$ % entry line to report sales of nonresidential gas, propane (100 pounds or more), electricity, and steam, as well as gas, electric, and steam services.

- **Schedule T – Taxes on Telephone Services**

Use the Poughkeepsie S.D. 11 $\frac{1}{8}$ % entry line to report sales of telephone, telegraph, and telephone answering services.

Special transitional exceptions

Sales of consumer utilities are subject to sales tax at the rate in effect at the time of delivery to the customer, even if the sales were contracted for before this change, except as described in Tax Bulletin [Transitional Provisions for Sales Tax Rate Changes \(TB-ST-895\)](#).