



Onondaga County Local Sales and Use Tax on Residential Energy Sources and Services

Beginning September 1, 2020, Onondaga County is imposing a temporary 4% local sales and use tax on receipts from the retail sale of residential energy sources and services. The term *residential energy sources and services* means the following tangible personal property and services used for residential purposes:

- natural gas
- propane sold in containers of 100 pounds or more
- electricity
- steam
- gas, electric, and steam services
- fuel oil (except highway diesel motor fuel)
- coal
- wood (for heating purposes only)

This local imposition will expire on November 30, 2022.

Reporting taxable sales and uses in Onondaga County on Schedule B, *Taxes on Utilities and Heating Fuels*

- **Part 1:** Use the *Onondaga County* 4% 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 2:** Use the *Onondaga County* 4% entry line to report sales of residential coal, fuel oil, and wood (for heating).
- **Part 4:** Use the *Onondaga County* 4% entry line to report sales of residential electricity sold under a solar power purchase agreement.

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 \(TB-ST-895\)](#).