



## Rockland County Local Sales and Use Tax Exemption on Residential Energy Sources and Services

Beginning December 1, 2022, receipts from the retail sale of **residential** energy sources and services in **Rockland County** are exempt from the county's sales and use tax. These sales and uses are already exempt from New York State tax.

The sales tax rate on **nonresidential** energy sources and services is **not** affected by this change.

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, and
- wood (for heating purposes only).

### Special transitional exceptions

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

**Residential energy source provider:** Provide a refund or credit to customers of any taxes previously collected that are now overpaid due to the:

- customer paying for the residential energy source under a contract or installment sale, and
- delivery of the residential energy source occurring on or after the effective date of the tax rate reduction.