



Paper Carryout Bag Reduction Fee

File as an attachment to Form ST-100



For 3rd quarter tax period: September 1, 2022, through November 30, 2022

Due date: Tuesday, December 20, 2022

Include with Form ST-100

323

Sales tax identification number | Legal name (Print ID number and name as shown on Form ST-100 or Certificate of Authority)

Calculate paper bag fee by jurisdiction.

Table with 5 columns: Column A Jurisdiction, Column B Jurisdiction code, Column C Number of bags provided, Column D Fee rate, Column E Fee due. Includes a 'Column total' row with a box 1 indicator.

▲ Include this amount on Form ST-100, page 2, Column F, in box 2a.

Instructions

General information

The New York State Bag Waste Reduction Act authorizes counties and cities to impose a five-cent paper carryout bag reduction fee on paper carryout bags that sales tax vendors of tangible personal property provide to customers (paper bag fee).

Sales tax vendors that sell taxable tangible personal property in a locality that imposes the paper bag fee must charge the fee for each paper carryout bag provided to a customer, even if the vendor does not sell any tangible personal property or a service to the customer.

Any vendor who charges a customer for a paper carryout bag in a jurisdiction that does not impose a fee (or charges an amount in excess of a locally-imposed fee) is selling tangible personal property subject to tax.

Certain bags and certain customers are exempt from the paper bag fee. Customers using Supplemental Nutrition Assistance Program (SNAP), Special Supplemental Nutrition Program for Women, Infants, and Children (WIC), or any successor program, do not have to pay the bag fee.

The fee is not included in the total amount of taxes and fees for purposes of calculating the vendor collection credit.

For more information, see our website at www.tax.ny.gov.

Specific instructions

Identification number and name – Print the sales tax identification number and legal name as shown on Form ST-100 or on your business's Certificate of Authority for sales and use tax.

Compute the fee – Enter in Column C the number of paper carryout bags provided to customers. For each jurisdiction, multiply the Column C amount by the fee rate in Column D, and enter the resulting fee in Column E. After entering information for all jurisdictions required, total Column E, and enter the total in box 1. Also include the box 1 amount on Form ST-100, page 2, Column F, box 2a.

Refunds – You may apply for a refund for paper bag fees you overpaid, paid by mistake, or collected but then repaid to your customers. You may apply for a refund by filing Form AU-11. You cannot claim a credit on your return for paper bag fees.

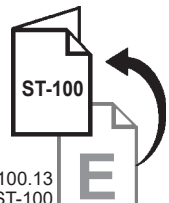
See Form AU-11, Application for Credit or Refund of Sales or Use Tax. You may submit this form using Sales Tax Web File if you have an Online Services account for your business.

Filing this schedule

File a completed Form ST-100.13 and any other attachments with Form ST-100 by the due date. Be sure to keep a copy of your completed return for your records.

Need help? and Privacy notification

See Form ST-100-I, ST-100 Quarterly Instructions.



Insert Form ST-100.13 inside Form ST-100



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