

**New York State Department of Taxation and Finance  
Taxpayer Services Division  
Technical Services Bureau**

TSB-M-80 (1.1)S  
Sales Tax  
June 2, 1980

This Memorandum should be attached to TSB-M 80(1)S, dated February 13, 1980

Authorization For Reduction In Local Tax On Certain  
Energy Sources And Services

The following is a list of additional cities and counties which have reduced or eliminated their local tax rates on certain energy sources and related services when used for residential purposes.

Any further changes in local rates will be published as they occur.

Note: Effective October 1, 1980 and thereafter, the statewide sales and use tax imposed on energy sources and services used for residential purposes will be entirely eliminated.

<u>Locality</u>	<u>Effective Date</u>	<u>Local Tax Rate After Reduction</u>
Amsterdam (city of)	6/1/80	0
Columbia county	3/1/80	0
Corning (city of)	1/1/80	1½%
	3/1/80	0
*Glen Cove (city of)	3/1/80	1½%
	6/1/80	0
Greene county	3/1/80	0
Monroe county	6/1/80	0
Rensselaer county	3/1/80	1½%
Suffolk county	3/1/80	2%
Troy (city of)	3/1/80	0

\*Effective March 1, 1980, the city of Glen Cove preempted 1½% of the Nassau county sales tax. As a result of the preemption, for the period March 1, 1980 to May 31, 1980, the following sales tax rates applied to sales of residential energy sources and services delivered within the city of Glen Cove.

- Gas, electric and steam service - 8½%  
(2½% statewide tax, 1½% Nassau county tax, 1½% Glen Cove city tax, and 3% Glen Cove school district tax).
- Coal, wood for residential heating and fuel oil - 5½%  
(2½% statewide tax, 1½% Nassau county tax, and 1½% Glen Cove city tax).

As of June 1, 1980, the city of Glen Cove eliminated its 1½% sales tax on residential energy sources and services, resulting in a return of the Nassau county sales tax rate on

energy sources and services to 2%. Accordingly, the following sales tax rates will apply to sales of residential energy sources and services delivered within the city of Glen Cove on and after June 1, 1980.

Gas, electric and steam service - 7½%  
(2½% statewide tax, 2% Nassau county tax, and 3% Glen Cove school district tax).

Coal, wood for residential heating and fuel oil - 4½%  
(2½% statewide tax, and 2% Nassau county tax).