

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

TSB-M-80(1.2a)S
 Sales Tax
 June 10, 1981

This memorandum should be attached to TSB-M 80(1.2)S dated February 26, 1981.

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

The statewide portion of the sales and use tax on certain energy sources and services used for residential purposes (fuel oil, except diesel motor fuel; coal; wood for heating; propane sold in containers of 100 pounds or more; natural gas; electricity; steam; gas, electric, and steam services) has been completely eliminated on and after October 1, 1980. Only locality taxes remain in effect (counties, cities, school districts).

The following list contains only those counties which either impose a sales and use tax on energy sources and services or have a city or school district within the county which imposes such tax. Localities which do not appear on this list do not impose a sales tax on energy sources and services.

	<u>County Rate Only</u>	<u>School District Rate Only</u>	<u>City Rate Only</u>	<u>Combined Rate</u>
Albany co.	2	0	0	2
Cohoes s.d.	2	3	0	5
Watervliet s.d.	2	3	0	5
Allegany co.	3	0	0	3
Cattaraugus co.	3	0	0	3
Olean (city)	1½	0	1½	3
Salamanca (city)	1½	0	1½	3
Cayuga co.	3	0	0	3
Chautauqua co.	3	0	0	3
Chemung co.	3	0	0	3
Elmira (city)	1½	0	1½	3
Chenango co.	0	0	0	0
Norwich (city)	0	0	3	3
Clinton co.	3	0	0	3
Plattsburgh (city)	1½	0	1½	3
Cortland co.	3	0	0	3
Dutchess co.	1	0	0	1
Erie co.	3	0	0	3
Franklin co.	3	0	0	3
Fulton co.	0	0	0	0
Gloversville s.d.	0	3	0	3
Johnstown s.d.	0	3	0	3
Genesee co.	0	0	0	0
Batavia s.d.	0	3	0	3
Jefferson co.	2	0	0	2
Watertown s.d.	2	3	0	5
Madison co.	2	0	0	2
Oneida (city)	1½	0	1½	3
Montgomery co.	0	0	0	0
Johnstown s.d.	0	3	0	3
* *Nassau co.	1	0	0	1
Glen Cove s.d.	1	3	0	4
Long Beach s.d.	1	3	0	4

NOTE: Footnotes appear on Page 2

	<u>County Rate Only</u>	<u>School District Rate Only</u>	<u>City Rate Only</u>	<u>Combined Rate</u>
*New York City	0	0	4	4
Niagara co.	3	0	0	3
Niagara Falls s.d.	3	3	0	6
Oneida co.	0	0	0	0
Sherrill (city)	0	0	1	1
Utica s.d.	0	3	0	3
**Onondaga co.	1	0	0	1
Ontario co.	3	0	0	3
Canandaigua (city)	1½	0	1½	3
Geneva (city)	1½	0	1½	3
Orange Co.	0	0	0	0
Middletown s.d.	0	3	0	3
Newburgh (city)	0	0	3	3
Port Jervis (city)	0	0	3	3
Orleans co.	3	0	0	3
Oswego co.	0	0	0	0
Fulton (city)	0	0	3	3
Oswego (city)	0	0	3	3
Otsego co.	0	0	0	0
Oneonta (city)	0	0	3	3
St. Lawrence co.	3	0	0	3
Ogdensburg (city)	1½	0	1½	3
Saratoga co.	0	0	0	0
Mechanicville (city)	0	0	2	2
Schenectady co.	0	0	0	0
Schenectady s.d.(outside city)	0	3	0	3
Schenectady s.d. and city	0	3	3	6
Schuyler co.	2	0	0	2
Steuben co.	0	0	0	0
Hornell (city)	0	0	1½	1½
Suffolk co.	1	0	0	1
Tioga co.	2	0	0	2
Tompkins co.	3	0	0	3
Ithaca (city)	1½	0	1½	3
Ulster co.	3	0	0	3
Westchester co.	1	0	0	1
Mt. Vernon (city)	1	0	2	3
White Plains (city)	1	0	2	3
White Plains s.d.	1	2	2	5
Yonkers (city)	1	0	3	4

*New York City consists of the counties of Bronx, New York, Queens, Kings, and Richmond.

**Effective June 1, 1981 Onondaga County and Nassau County reduced local sales and use tax rates on residential energy sources from 2% to 1%.

NOTE: Effective September 1, 1981-

1. Madison County will eliminate the tax on residential energy sources; accordingly, the rate in the City of Oneida will be 1½%.
2. Schuyler County will eliminate the tax on residential energy sources.
3. City of White Plains will eliminate the tax on residential energy sources; however, the 1% Westchester County rate will remain in effect. The White Plains School District tax rate will be 3%.