

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

TSB-M-80 (1.3)S
 Sales Tax
 December 22, 1981

This memorandum, which is updated through December 1, 1981, is an addition to the TSB-M-80(1)S Series. All prior memoranda in this series should be retained for historical purposes.

Tax Rates To Be Collected By Localities On Certain Energy Sources and Services
As of December 1, 1981

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) was completely eliminated effective October 1, 1980. Only locality taxes remain in effect in certain counties, cities and/or school districts.

The following list contains only those counties which either impose a sales and use tax on these 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</u>	<u>County Rate Only</u>	<u>School District Rate Only</u>	<u>City Rate Only</u>	<u>Combined Rate</u>
*Albany co.	1	0	0	1
Cohoes s.d.	1	3	0	4
Watervliet s.d.	1	3	0	4
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.	0	0	0	0
Poughkeepsie (city)	0	0	2	2
Erie co.	3	0	0	3
Franklin co.	2	0	0	2
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.	0	0	0	0
Oneida (city)	0	0	1½	1½
Montgomery co.	0	0	0	0
Johnstown s.d.	0	3	0	3

* Tax rate reduced from 2% to 1%, effective December 1, 1981.

<u>County</u>	<u>County Rate Only</u>	<u>School District Rate Only</u>	<u>City Rate Only</u>	<u>Combined Rate</u>
Nassau co.	0	0	0	0
Glen Cove s.d.	0	3	0	3
Long Beach s.d.	0	3	0	3
*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
Sherill (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
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 s.d.	1	2	0	3
Yonkers (city)	1	0	3	4

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

**3% sales tax imposed only on utility services by city of Schenectady.

TRANSITIONAL PROVISIONS

All sales of energy sources and services are subject to tax at the rate in effect on the date of delivery or transfer of possession, even if the sale is made or rendered under a contract entered into prior to the date of the tax change.

Where sales of energy sources and services are made on a monthly, quarterly, or other term basis, and the bills are computed on meter readings, the tax rate that applies is the rate that was in effect for more than one half the billing period. It should be noted that the date a change becomes effective may vary from one taxing jurisdiction to the next, depending on when or whether the individual locality elects to reduce the rate.