

Onondaga County Eliminates Sales and Use Tax on

Sales of Residential Energy Sources and Services

Effective June 1, 1982, Onondaga County eliminated the local sales and use tax on residential energy sources and services\*. The tax rate in effect through May 31, 1982 is 1%; June 1, 1982 and thereafter the rate will be 0%.

Transitional Provisions

All sales of residential energy sources\* are subject to sales tax at the rate in effect at the time of delivery whether or not such sales were contracted prior to any change in the sales tax rate.

However, where residential energy sources are billed on a monthly, bi-monthly or other term basis as the result of meter readings (for example: metered residential electric service) the rate prior to June 1, 1982 is applicable to the entire bill if one-half or more of the billing period is for days prior to June 1, 1982. If more than one-half of the billing period is for days on and after June 1, 1982, the entire billing is subject to the sales tax rate in effect on and after June 1, 1982.

\*Residential energy sources and services are:

Fuel oil (but not diesel motor fuel)  
Coal  
Propane (except when sold in containers of less than 100 pounds)  
Natural gas  
Electricity  
Steam  
Wood for residential heating purposes only  
Gas, electric and steam services