



Department of Taxation and Finance

Important:

The state and local sales and use tax rates and/or reporting code information in this TSB-M are out-of-date.

For the most up-to-date state and local sales and use tax rates, reporting code information, and other information, see the Department of Tax and Finance website: [Find sales tax rates](#).

The TSB-M begins on page 2 below.

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

TSB-M-82(21)S
Sales Tax
August 1, 1982

Seneca County Increases Its Local Sales and Use
Tax To 3%

Effective September 1, 1982, in accordance with the authority granted by section 1210 of Article 29 of the Tax Law, Seneca County has increased the County sales tax to 3%. This is an increase from the previous rate of 1%. The combined state and local rate will be 7% throughout the county, and will apply to all sales of tangible personal property and services subject to sales and use tax by law, except such tax shall not apply to sales of residential energy sources and services.*

The new reporting codes for Seneca County are:

<u>Form</u>	<u>Code</u>
Annual, quarterly or part quarterly return	4512
Schedule U (Page 2 Supplement)	4517

Special Transitional Provisions

Where delivery or transfer of possession occurs on or after September 1, 1982, the new combined state and local sales and use tax rate applies, except in the following instances:

Lay-away sales

The old rate will apply if: (1) a written agreement was made prior to May 1, 1982, (2) the item sold was segregated from other similar property in the possession of the vendor prior to May 1, 1982, and (3) the purchaser pays at least 10% of the sales price prior to September 1, 1982.

Monthly utility bills for non-residential gas and electricity based on meter readings

If the meter is read on or after September 1, 1982, the increased local tax will be applied to the billing based on such reading only if more than ½ of the days covered by such bill are days after August 31, 1982.

Monthly telephone bills

The increased local tax will be applied to all bills dated on or after September 1, 1982. However, charges for services furnished before the date of the first of such bills will be taxable at the old rate.

*Residential energy sources 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, and gas, electric, and steam services.

Social and athletic club dues

The increased local tax will be applied to all bills covering any period which begins on or after September 1, 1982. The increased tax will not be applied to bills covering periods which begin before September 1, 1982. A quarterly or semiannual billing mailed prior to September 1 for a period beginning on or after September 1 will be subject to the increased rate.

Admissions

Taxable admissions to an event occurring on or after September 1, 1982, are taxable at the increased rate unless the tickets were actually sold and delivered to the purchaser prior to September 1, 1982, regardless of whether the admission charge was paid before such date.

Hotel occupancy

The increased rate applies to all daily rentals on or after September 1, 1982, unless the occupant is a permanent resident (ninety days consecutive occupancy). If the rental is on other than a daily basis, the increased rate shall be applied to the charge on a prorated basis.

Pre-existing lump sum or unit price construction contracts

If such a contract was irrevocably entered into prior to July 13, 1982, the will be allowed credit refund of the increased local sales contractor or use tax in respect to purchases if the tangible personal property is used solely in the performance of such contract.