



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The state and local sales and use tax rates and/or reporting code information in this TSB-M are out-of-date.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

Rensselaer County Increases Local Sales and Use Tax From 2% to 3%

Effective December 1, 1982, Rensselaer County has enacted legislation to increase its local sales and use tax to 3%. This tax must be reported on page 2 of all regular returns under code 3878 at the combined rate of 7%, and applies to all sales of tangible personal property and services subject to tax by law with the following exceptions:

- (1) A tax rate of 2% (county only) is imposed on sales of residential energy sources and services such as fuel oil, (but not diesel motor fuel); coal; propane, (except when sold in containers of less than 100 pounds); natural gas; electricity; steam; wood used for residential heating purposes only; and residential gas, electric and steam services. This tax must be reported on Schedule B - Part III, under code 3894.
- (2) A tax rate of 3% (county only) must be collected on sales of servicing, installing, repairing or maintaining manufacturing machinery, equipment, parts, tools and supplies used directly and predominantly in the production of a product for sale. This tax is to be reported on Schedule U (Page 2 Supplement) under code L 3878.
- (3) Registered motor fuel distributors must report sales of motor fuel on Schedule D on the line for the locality in which delivery occurs, regardless of the rate of tax collected. The rate may vary depending on the purchaser, as explained in TSB-M-82(28)S. The code for Rensselaer County on Schedule D is D3878.

The city of Troy enacted legislation effective December 1, 1982, repealing its local sales and use tax. All transactions made within the city of Troy on and after December 1, 1982 should be reported under the Rensselaer County codes as described above.