



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The state and local sales and use tax rates and/or reporting code information in this TSB-M are out-of-date.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-83 (10)S
 Sales Tax
 May 18, 1983

Nassau County Increases Local Sales and Use Tax From 3% to 4%

Effective June 1, 1983, Nassau County enacted legislation to increase the county sales and use tax by 1%, for a total of 4%. This increase is imposed for a limited time only and will expire December 31, 1984 unless both state and local legislation are enacted to extend the additional 1%. The combined state and local sales and use tax rate is 8¼% and applies to all sales of tangible personal property and services reportable on page two of the annual, quarterly and part-quarterly returns. Sales of residential energy sources and services* are not subject to the Nassau County tax.

Receipts from sales of installing, repairing, maintaining, or servicing manufacturing machinery, equipment, parts, tools, and supplies used to produce a product for sale are subject to the 4% county tax rate only and are reportable on Schedule U (Page 2 Supplement).

Both Glen Cove School District and the Long Beach School District continue to impose a local sales tax on:

Telephone, telegraph, refrigeration and non-residential services of gas, electricity and steam-reportable on Schedule B-Part I, and Residential services of gas, electricity and steam-reportable on Schedule B-Part II.

Registered distributors of motor fuel must report sales on the line for the locality in which delivery occurs, regardless of the rate of tax collected. Such sales are reportable on Schedule D.

On and after June 1, 1983 reporting information for Nassau County is as follows:

<u>Jurisdiction</u>	<u>Schedule</u>	<u>Reporting Code</u>	<u>Rate %</u>
Nassau County	Page 2	2845(new)	8¼
Glen Cove (city)	Page 2	2815 "	8¼
Nassau County	U	L2845 "	4
Glen Cove (city)	U	L2815 "	4
Nassau County (outside Glen Cove and Long Beach)	A	2885 "	8¼
Glen Cove (city)	A	2825 "	8¼
Long Beach (city)	A	2835 "	8¼
Nassau County	E	E2845 "	8¼
Glen Cove (city)	E	E2815 "	8¼
Nassau County	D	D2845 "	**
Glen Cove (city)	D	D2815 "	**
Glen Cove School District	B-Part I	2875 "	11¼
Long Beach School District	B-Part I	2865 "	11¼
Glen Cove School District	B-Part II	2854(unchanged)	3
Long Beach School District	B-Part II	2864 "	3

*Residential energy sources and services: 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.

**The distributor must report sales of motor fuel on the line for the locality in which delivery occurs, regardless of the rate of tax collected. The rate of tax collected may vary depending on the purchaser (see TSB-M-82(28)S and TSB-M-82(28.1)S).

SPECIAL TRANSITIONAL PROVISIONS

Where delivery or transfer of possession occurs on or after June 1, 1983, 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 February 1, 1983, (2) the item sold was segregated from other similar property in the possession of the vendor prior to February 1, 1983, and (3) the purchaser pays at least 10% of the sales price prior to June 1, 1983.

Monthly utility bills for gas and electricity based on meter readings

If the meter is read on or after June 1, 1983, 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 May 31, 1983.

Monthly telephone bills

The increased local tax will be applied to all bills dated on or after June 1, 1983. However, charges for services furnished before the date of the first of such bills will be taxable at the old rate.

Social and athletic club dues

The increased local tax will be applied to all bills covering any period which begins on or after June 1, 1983. The increased tax will not be applied to bills covering periods which begin before June 1, 1983. A quarterly or semi-annual billing mailed prior to June 1 for a period beginning on or after June 1 will be subject to the increased rate.

Admissions

Taxable admissions to an event occurring on or after June 1, 1983, are taxable at the increased rate unless the tickets were actually sold and delivered to the purchaser prior to June 1, 1983, regardless of whether the admission charge was paid before such date.

Hotel occupancy

The increased rate applies to all daily rentals on or after June 1, 1983, 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 April 25, 1983 the contractor will be allowed credit or refund of the increased local sales or use tax in respect to purchases if the tangible personal property is used solely in the performance of such contract.