



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The state and local sales and use tax rates and/or reporting code information in this TSB-M are out-of-date.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

Wyoming County Extends 3% Local Sales and Use Tax

Wyoming County has adopted a resolution which provides that the prevailing local sales and use tax rate of 3% will remain in effect until December 1, 1986; this originally became effective March 1, 1981. The combined State and local rate of 7% applies to all taxable sales of tangible personal property and services and all purchases subject to use tax reportable on page two of a vendor's annual, quarterly or part-quarterly return (whichever is applicable).

Receipts from sales of the service of installing, repairing, maintaining or servicing machinery, equipment, apparatus, parts, tools and supplies for use or consumption directly and predominantly in the production of a product for sale are subject to the 3% county tax, and are reportable on Schedule U (Page 2 Supplement).

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.

Residential energy sources and services of 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 are not subject to sales and use tax in Wyoming County.