



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The state and local sales and use tax rates and/or reporting code information in this TSB-M are out-of-date.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

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

Effective March 1, 1983, Columbia County has enacted legislation to increase its local sales and use tax from 2% to 3%. This tax must be reported on page 2 of all regular returns under Code 1008, at the combined State and county tax rate of 7%. This 7% rate applies to all sales and purchases of tangible personal property and services subject to sales or use tax by law, with the following exceptions:

- (1) Columbia County does not impose its local sales and use tax on 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 for residential heating purposes only; and gas, electric and steam services.
- (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 must be reported on Schedule U (Page 2 Supplement) under Code L1008.
- (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 Columbia County on Schedule D is D1008.

SPECIAL TRANSITIONAL PROVISIONS

Where delivery or transfer of possession occurs on or after March 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 November 1, 1982, (2) the item sold was segregated from other similar property in the possession of the vendor prior to November 1, 1982, and (3) the purchaser pays at least 10% of the sales price prior to March 1, 1983.

Monthly utility bills for gas and electricity based on meter readings

If the meter is read on or after March 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 February 28, 1983.

Monthly telephone bills

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

Admissions

Taxable admissions to an event occurring on or after March 1, 1983, are taxable at the increased rate unless the tickets were actually sold and delivered to the purchaser prior to March 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 March 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 December 8, 1982, 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.