



# 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The state and local sales and use tax rates and/or reporting code information in this TSB-M are out-of-date.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-84 (11)S  
Sales Tax  
August 9, 1984

Tioga County Increases Local

Sales Tax From 2% to 3%

Effective September 1, 1984 - Pursuant to the authority granted by section 1210 of Article 29 of the New York State Sales and Use Tax Law, Tioga County has enacted an increase in the county sales and use tax rate from 2% to 3%.

The combined rate of 7% (4% State and 3% local) applies throughout Tioga County to all taxable sales of tangible personal property and services and all purchases subject to use tax, reportable under Code 4905 on page 2 of all annual and quarterly returns.

Transactions Reportable on Schedules (as shown below).

Schedule B

Sales of residential energy sources and services are subject only to the Tioga County tax rate of 3%. (They are exempt from state tax.) Exempt residential energy sources and services 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; and gas, electric and steam services. Sales of these energy sources and services used for residential purposes are reportable on Schedule B - Part III under Code 4908.

Schedule D

Registered motor fuel distributors must report sales of motor fuel on Schedule D on the line for the locality in which delivery occurs, but not necessarily at the rate of tax in effect in that locality. The rate may vary depending on the purchaser, as explained in TSB-M-82(28)S which should be read in conjunction with TSB-M-82(28.1)S. The code for Tioga County on Schedule D is D4905.

Schedule E

The combined rate of 7% applies to taxable sales of diesel motor fuel and purchases of diesel motor fuel for self-use, reportable on Schedule E under Code E4905.

Schedule U (Page 2 Supplement)

A tax of 3% (county only) must be collected on sales of servicing, installing, repairing or maintaining manufacturing machinery, equipment, apparatus, 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), and the code for Tioga County on this schedule is L4905.

## SPECIAL TRANSITIONAL PROVISIONS

Where delivery or transfer of possession occurs on or after September 1, 1984, the new combined state and local sales and use tax rate applies, except as noted in the following instances:

### Layaway sales

The old rate will apply if: (1) a written agreement was made before May 1, 1984, (2) the item sold was segregated from other similar property in the possession of the vendor before May 1, 1984, and (3) the purchaser pays at least 10% of the sales price before September 1, 1984.

### Monthly utility bills for gas and electricity based on meter readings

The increased tax rate will be applied to a bill only if more than one half of the days covered by this bill are days after August 31, 1984.

### Monthly telephone bills

The increased tax rate will be applied to all bills dated on or after September 1, 1984. However, charges for services furnished before the date of the first of these bills will be taxable at the old rate.

### Social and athletic club dues

The increased tax rate will be applied to all bills covering any period which begins on or after September 1, 1984. The increased tax will not be applied to bills covering periods which begin before September 1, 1984. A quarterly or semiannual billing mailed before September 1 for a period beginning on or after September 1 will be subject to the increased rate.

### Admissions

The increased rate of tax will be applied to taxable admissions for any event occurring on or after September 1, 1984, unless the tickets were actually sold and delivered to the purchaser before September 1, 1984, regardless of whether the admission charges were paid before such date.

### Hotel Occupancy

The increased rate of 7% applies to all daily rentals on or after September 1, 1984, unless the occupant is a permanent resident (ninety days consecutive occupancy). If the rental is not on a daily basis, the new rate will be applied to the charge on a prorated basis.

### Preexisting lump sum or unit price construction contracts

If a preexisting lump sum or unit price construction contract was irrevocably entered into before May 14, 1984, the contractor will be allowed a credit or refund of the increased local sales or use tax on purchases of tangible personal property used solely in the performance of this contract.