



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The state and local sales and use tax rates and/or reporting code information in this TSB-M are out-of-date.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

MADISON COUNTY INCREASES LOCAL
SALES AND USE TAX FROM 2% TO 3%

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

The combined sales and use tax rate of 7% (4% state and 3% local) applies throughout Madison County (including the City of Oneida) to all taxable sales of tangible personal property and services and all purchases subject to use tax, reportable under the heading "Madison - Except", Code 2582 and under "City of Oneida", Code 2526 on page 2 of all annual and quarterly returns.

Sales of residential energy sources and services are not taxable in Madison County except within the City of Oneida (See Schedule B below).

Transactions Reportable on Schedules (as shown below)

Schedule B

Sales of residential energy sources and services although exempt from the state and county portions of tax, continue to be taxed by the City of Oneida at the rate of 1½%. These sales are reportable on Schedule B - Part III under Code 2514, Oneida (city) line. 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.

Schedule D

Registered motor fuel distributors must report sales or use 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(28.1)S. The code for Madison County on Schedule D is D2582 and for the City of Oneida the code is D2526.

Schedule E

The combined state and local sales and use tax 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 E2582 for Madison County and under Code E2526 for the City of Oneida.

Schedule U (Page 2 Supplement)

A sales and use tax at the rate of 3% (county only) must be collected on sales of servicing, installing, repairing or maintaining the following: manufacturing machinery, equipment, apparatus, parts, tools and supplies used directly and predominantly in the production of tangible personal property for sale. This tax must be reported on Schedule U (Page 2 Supplement); the code for Madison County on this schedule is L2582 and the code for the City of Oneida is L2526.

Special Transitional Provisions

Where delivery or transfer of possession occurs on or after December 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 tax rate will apply if: (1) a written agreement was made before August 1, 1984, (2) the item sold was segregated from other similar property in the possession of the vendor before August 1, 1984, and (3) the purchaser pays at least 10% of the sales price before December 1, 1984.

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 November 30, 1984.

Telephone bills

The increased tax rate will be applied only to charges for services furnished on or after the date of the first bill dated in December 1984.

Social and athletic club dues

The increased tax rate will be applied to all bills covering any period which begins on or after December 1, 1984. The increased tax rate will not be applied to bills covering periods which begin before December 1, 1984.

Admissions

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

Hotel occupancy

The increased tax rate applies to all daily rentals on or after December 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 August 28, 1984, the contractor will be allowed a credit or refund of the increased local sales and use tax paid on purchases of tangible personal property used solely in the performance of this contract.