



## 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The state and local sales and use tax rates and/or reporting code information in this TSB-M are out-of-date.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 (18)S  
Sales Tax  
November 1, 1984

SUFFOLK COUNTY INCREASES LOCAL  
SALES AND USE TAX FROM 3% to 3¼%

Authorization

Chapter 880 of the Laws of 1984, effective August 5, 1984, amends Article 29 of the Tax Law by adding a new section 1210-A, which authorizes Suffolk County to impose an additional ¼% sales and use tax for the period December 1, 1984 through November 30, 1989.

This additional ¼% is to be administered by the State Tax Commission and shall be identical, with respect to collection, administration and distribution, to the 3% tax already imposed within Suffolk County under section 1210 of Article 29 of the Tax Law, with the following exception: any provisions relating to a maximum rate shall be calculated without reference to the additional ¼% authorized by Chapter 880.

Enactment

For the period December 1, 1984 through November 30, 1989, Suffolk County has increased its sales and use tax imposition by an additional ¼%. During such period the combined rate of 7½% (4¼% state\* and 3¼% local) applies throughout Suffolk County to all taxable sales of tangible personal property and services and all purchases subject to use tax. Such taxable transactions are reportable under Code 4709 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 to the Suffolk County tax rate of 1% but not to the newly enacted additional ¼%. They are exempt from state tax. The 1% county tax is reportable under Code 4720 (unchanged). 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 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 distributor must also report use tax on Schedule D at 7½%. The code for Suffolk County on Schedule D is D4709.

\*4¼% is the prevailing state rate throughout the Metropolitan Commuter Transportation District which includes Suffolk County.

### Schedule E

The combined rate of 7½% applies to taxable sales of diesel motor fuel and purchases of diesel motor fuel for self-use, reportable on Schedule E under Code E4709.

### Schedule U (Page 2 Supplement)

A tax of 3¼% (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), and the code for Suffolk County on this schedule is 4716.

### 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 September 12, 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.