



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The state and local sales and use tax rates and/or reporting code information in this TSB-M are out-of-date.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

Rockland County Imposes a Local Sales and  
Use Tax Rate of 2%

Effective March 1, 1984, pursuant to the authority granted by section 1210 of Article 29 of the New York State Sales and Use Tax Law, Rockland County passed a resolution which provides for a county sales and use tax rate of 2%.

The combined rate of 6¼% (2% county and 4¼% state\*) applies throughout Rockland County to all taxable sales of tangible personal property and services and all purchases subject to use tax, all of which are reportable on page 2 of annual, quarterly and part-quarterly returns. Sales of residential energy sources and services\*\* are not subject to the Rockland County tax. Code 3902 is to be used for Rockland County on all returns beginning March 1, 1984 and thereafter.

Other Transactions

Schedule E

The rate of 6¼% also applies to taxable sales of diesel motor fuel and purchases of diesel motor fuel for self-use, all reportable on Schedule E under Code E3902.

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 and TSB-M-82(28.1)S. The code for Rockland County on Schedule D is D3902.

Schedule U (Page 2 Supplement)

A tax of 2% (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 Rockland County is 3907.

Schedule A

Vendors located within Rockland County who are required to collect tax on room occupancy are no longer required to report such collections on Schedule A. This tax must be reported on the annual, quarterly and part-quarterly returns.

\*Rockland County is located in the Metropolitan Commuter Transportation District where the prevailing State rate is 4¼%.

\*\*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 only; and gas, electric and steam services.

## SPECIAL TRANSITIONAL PROVISIONS

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

### Layaway sales

The old rate will apply if: (1) a written agreement was made prior to November 1, 1983, (2) the item sold was segregated from other similar property in the possession of the vendor prior to November 1, 1983, and (3) the purchaser pays at least 10% of the sales price prior to March 1, 1984.

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

If the meter is read on or after March 1, 1984, the increased local tax will be applied to the billing based on such reading only if more than one half of the days covered by such bill are days after March 1, 1984.

### Monthly telephone bills

The increased local tax will be applied to all bills dated on or after March 1, 1984. 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, 1984. The increased tax will not be applied to bills covering periods which begin before March 1, 1984. A quarterly or semiannual billing mailed prior to March 1 for a period beginning on or after March 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 March 1, 1984, unless the tickets were actually sold and delivered to the purchaser prior to March 1, 1984, regardless of whether the admission charges were paid before such date.

### Hotel occupancy

The new 6¼% rate applies to all daily rentals on or after March 1, 1984, unless the occupant is a permanent resident (ninety days consecutive occupancy). If the rental is on other than a daily basis, the new rate shall be applied to the charge on a prorated basis. Vendors in Rockland County will no longer be required to file Schedule A to report sales of hotel occupancy. They will report tax collected on their sales and use tax return on the line for Rockland County.

### Preexisting lump sum or unit price construction contracts

If such a contract was irrevocably entered into prior to December 20, 1983, the contractor will be allowed credit or refund of the increased local sales or use tax on purchases of tangible personal property used solely in the performance of such contract.