

RENSSELAER COUNTY ELIMINATES SALES

TAX ON RESIDENTIAL ENERGY SOURCES AND SERVICES

Effective December 1, 1985, Rensselaer County is eliminating the sales tax on sales of residential energy sources and services.

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 used for residential heating purposes only; and gas, electric and steam services.

Transitional Provisions

All sales of residential energy sources and services are subject to sales tax at the rate in effect at the time of delivery whether or not such sales were contracted prior to any change in the sales tax rate.

Where residential energy sources and services are billed on a monthly, bimonthly or other term basis as the result of meter readings (for example, metered residential electric service) the rate prior to December 1, 1985 is applicable to the entire bill if one-half or more of the billing period is for days prior to December 1, 1985. If more than one-half of the billing period is for days on and after December 1, 1985, the entire billing is exempt from both state and local sales and use tax.