



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The state and local sales and use tax rates and/or reporting code information in this TSB-M are out-of-date.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

ONEIDA COUNTY EXTENDS THE 3% LOCAL SALES AND USE TAXES

Effective on December 1, 1986 - Oneida County has enacted legislation to extend a 3% county-wide sales and use tax which has been in effect since December 1, 1982 and was due to expire on November 30, 1986. This tax is imposed for a limited time and will expire on November 30, 1988 unless new legislation is enacted to extend the period of imposition. The combined state and county sales and use tax rate is 7% and applies to all taxable sales of tangible personal property and services and to all purchases subject to use tax reportable on page two of annual and quarterly sales and use tax returns. Sales of residential energy sources and services\* are exempt from the state and county tax. (See chart herein for Utica School District and City of Sherrill impositions.)

Receipts from sales of installing, repairing, maintaining, or servicing manufacturing machinery, equipment, parts, tools, and supplies used to produce a product for sale are subject to the 3% county tax rate only and are reportable on Schedule U.

Vendors who do business in the Utica School District and the City of Sherrill, which have retained their local tax on sales of residential energy sources and services, will report such sales on Schedule B - Parts II and III; sales of certain nonresidential energy sources and services within the Utica School District will be reported on Schedule B - Part I.

Vendors selling motor fuel at retail or reporting tax on the use of motor fuel must report the sales or self-use on Schedule R, on the line for the taxing jurisdiction in which the motor fuel is delivered to the customer or in which self-use occurs. Schedule R must be attached to the vendor's regular return for the period.

Vendors who sell diesel motor fuel to the ultimate consumer either in bulk or into the ordinary fuel tank of the purchaser's vehicle, or who must report tax on the self-use of diesel motor fuel, must report the sales or self-use on Schedule E, on the line for the taxing jurisdiction in which the diesel motor fuel is delivered to the customer or in which self-use occurs. Schedule E must be attached to the vendor's regular return for the period.

\* Residential energy sources and services: 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.

The reporting codes and rates for Oneida County remain as follows:

<u>Jurisdiction</u>	<u>Schedule</u>	<u>Reporting Code</u>	<u>Rate</u>
Oneida	p. 2	3002	7
Rome (city)	p. 2	3038	7
Sherrill (city)	p. 2	3048	7
Utica (city)	p. 2	3055	7
Oneida	U	3007	3
Rome (city)	U	L3038	3
Sherrill (city)	U	L3048	3
Utica (city)	U	L3055	3
Oneida	R	R3002	7
Rome (city)	R	R3038	7
Sherrill (city)	R	R3048	7
Utica (city)	R	R3055	7
Utica School District	B, Pt. I	3054	10
Utica School District	B, Pt. II	L3050	3
Sherrill (city)	B, Pt. III	L3040	1
Oneida	E	E3002	7
Rome (city)	E	E3038	7
Sherrill (city)	E	E3048	7
Utica (city)	E	E3055	7