



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The state and local sales and use tax rates and/or reporting code information in this TSB-M are out-of-date.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

1985 LEGISLATION - CHAPTER 933
AUTHORIZATION FOR CATTARAUGUS COUNTY TO IMPOSE AN
ADDITIONAL 1% LOCAL SALES AND USE TAX

Chapter 933 of the Laws of 1985, approved December 28, 1985, amends section 1210 of the Tax Law authorizing Cattaraugus County to impose an additional 1% local sales and use tax for the period beginning March 1, 1986 through February 28, 1989.

IMPOSITION OF THE ADDITIONAL 1% SALES AND USE TAX BY
CATTARAUGUS COUNTY

Pursuant to the above stated authorization, Cattaraugus County has imposed an additional 1% local sales and use tax on all taxable transactions reported on page 2 of annual and quarterly returns for a total tax rate of 8% (4% county, 4% state), except for residential energy sources and services.

Residential energy sources and services are not subject to the additional 1% tax, but remain taxable at 3% (county only) throughout Cattaraugus County. Residential energy sources and services are: fuel oil (but not diesel motor fuel); coal; wood used for heating purposes; propane when sold in containers of 100 pounds or more; natural gas; electricity and steam; and gas, electric and steam services.

New reporting codes are as follows for transactions beginning March 1, 1986:

<u>Schedule</u>	<u>Jurisdiction</u>	<u>Reporting Code</u>	<u>Tax Rate</u>
<u>Page 2 of the return</u> (ST-100 Quarterly Return ST-101 Annual Return or ST-810 Quarterly Return for Part-Quarterly Filer)	Cattaraugus County (except the cities of Olean and	0499	8%
	Olean (city)	0419	8%
	Salamanca (city)	0429	8%
<u>Schedule U-Page 2 Supplement</u> To report sales of the services of installing, repairing, main- raining or servicing of production machinery, equipment, apparatus, parts, tools and supplies.	Cattaraugus County (except the cities of Olean and Salamanca)	L0499	4%
	Olean (city)	L0419	4%
	Salamanca (city)	L0429	4%

<u>Schedule</u>	<u>Jurisdiction</u>	<u>Reporting Code</u>	<u>Tax Rate</u>
<u>Schedule E</u> - Used by 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 to report tax on the self-use of diesel motor fuel.	Cattaraugus County (except the cities of Olean and Salamanca)	E0499	8%
	Olean (city)	E0419	8%
	Salamanca (city)	E0429	8%
<u>Schedule R</u> - Used by vendors selling motor fuel at retail or reporting tax on the use of motor fuel - leaded, unleaded or premium	Cattaraugus County (except the cities of Olean and Salamanca)	R0499	8%
	Olean (city)	R0419	8%
	Salamanca (city)	R0429	8%

Special Transitional Provisions

When delivery or transfer of possession occurs on or after March 1, 1986 the new combined state and local sales and use tax rate applies, except in the following instances:

Layaway SALES

The old tax rate will apply if: (1) a written agreement was made before November 1, 1985, (2) the item sold was segregated from other similar property in the possession of the vendor before November 1, 1985, and (3) the purchaser pays at least 10% of the sales price before March 1, 1986.

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 after February 28, 1986.

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 March 1986.

Social and athletic club dues

The increased tax rate will be applied to all bills covering any period which begins on or after March 1, 1986. The increased tax rate will not be applied to bills covering periods which begin before March 1, 1986.

Admissions

The increased tax rate will be applied to taxable admissions for any event occurring on or after March 1, 1986 unless the tickets were actually sold and delivered to the purchaser before March 1, 1986, regardless of whether the admission charges were paid before such date.

Hotel occupancy

The increased tax rate applies to all daily rentals beginning on or after March 1, 1986 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 December 30, 1985, 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.