

New York State Department of Taxation and Finance
Taxpayer Services Division
Technical Services Bureau

TSB-M-87 (3)S
Sales Tax
January 29, 1987

ULSTER COUNTY REDUCES SALES AND USE TAX RATE
ON RESIDENTIAL ENERGY SOURCES AND SERVICES

Effective March 1, 1987 - Ulster County has adopted legislation to reduce and gradually eliminate the sales and use tax imposed on residential energy sources of fuel oil (but not diesel motor fuel); coal used for residential purposes; wood used for residential heating purposes; propane (except when sold in containers of less than one hundred pounds); natural gas; electricity; steam; and gas, electric and steam services.

The sales and use tax rates will be reduced from 3% to 0% in accordance with the following schedule:

<u>NEW RATE</u>	<u>EFFECTIVE DATES</u>	<u>CODE</u>
2½%	March 1, 1987 through February 29, 1988	5103
2%	March 1, 1988 through February 28, 1989	*
1%	March 1, 1989 through February 28, 1990	*
0%	on and after March 1, 1990	

Sales and use tax on residential energy sources and services must be reported on Schedule B - Part III. The current reporting code for Ulster County on Schedule B is L5100.

*As the rates change, so will the reporting codes. Notifications will be distributed informing vendors of the new codes, as necessary.