



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The state and local sales and use tax rates and/or reporting code information in this TSB-M are out-of-date.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

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

TSB-M-87 (5) S
Sales Tax
February 12, 1987

LEWIS COUNTY INCREASES LOCAL SALES

AND USE TAX FROM 2% TO 3%

Effective March 1, 1987

Under the authority granted by section 1210 of Article 29 of the New York State Tax Law, Lewis County increased its local sales and use tax rate from 2% to 3%. The combined state (4%) and local (3%) rate will be 7% throughout the county and will apply to all taxable sales and services and all purchases subject to use tax reportable on page 2 of forms ST-100, ST-101 and ST-810.

The following is a schedule of rates, codes and forms to be used in reporting sales and use tax in Lewis County beginning March 1, 1987.

<u>Schedule or Return</u>	<u>Reporting Codes</u>	<u>Tax Rate</u>
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ST-100, Quarterly Return ST-101, Annual Return (Report due, June 1, 1987) ST-810, Quarterly Return for Part Quarterly Filer	2303	7%
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Schedule U

Used by vendors to report sales of the services of installing, repairing, maintaining or servicing of production machinery, equipment, apparatus, parts, tools and supplies.	L2303	3%
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Schedule E

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.	E2303	7%
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Schedule R

Used by vendors selling motor fuel at retail or reporting tax on the self-use of motor fuel (leaded, unleaded or premium).	R2303	7%
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Special Transitional Provisions

When delivery or transfer of possession occurs on or after March 1, 1987, 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, 1986, (2) the item sold was segregated from other similar property in the possession of the vendor before November 1, 1986, and (3) the purchaser pays at least 10% of the sales price before March 1, 1987.

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, 1987.

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 1987.

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, 1987. The increased tax rate will not be applied to bills covering periods which begin before March 1, 1987.

Admissions

The increased tax rate will be applied to taxable admissions for any event occurring on or after March 1, 1987, unless the tickets were actually sold and delivered to the purchaser before March 1, 1987, regardless of whether the admission charges were paid before that date.

Hotel Occupancy

The increased tax rate applies to all daily rentals beginning on or after March 1, 1987 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.

*These residential energy sources and services are not subject to sales and use tax in Lewis County: fuel oil (except diesel motor fuel); coal; wood used for residential heating purposes; propane when sold in containers of 100 pounds or more; natural gas; electricity and steam; and gas, electric and steam services.

Preexisting lump sum or unit price construction contracts

If a preexisting lump sum or unit price construction contract was irrevocably entered into before January 6, 1987 (the date the local legislation was enacted), 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.