



City of Batavia Local Sales and Compensating Use Tax Repealed Effective March 1, 2000

All persons required to collect sales tax, pay compensating use tax or both:
The city of Batavia (Genesee County) has passed a resolution effective March 1, 2000, repealing its local sales and use tax. Consequently, on and after that date, there will no longer be a Batavia (city) reporting line on the sales and use tax returns and schedules.

All taxable transactions occurring in Batavia on and after March 1, 2000, must be reported on the Genesee County reporting line, except as otherwise provided by the special transitional provisions.

This change will affect only reporting lines and codes because the rate of sales tax within the city of Batavia will remain at the combined rate of 8% (4% state plus 4% Genesee County).

All transactions made within Genesee County (including those made within the city of Batavia) that are to be reported on page 2 of the annual, quarterly, and part-quarterly sales tax returns, or on page 1 of the limited jurisdiction return, must be entered on the following line:

Genesee County 8%; Code 1895

Report all other transactions in Genesee County, whether inside or outside the city of Batavia, on the Genesee County reporting line of the appropriate schedules listed below under the new codes specified on those schedules:

• **Schedule B, Part 1**

The 3% tax imposed in the Batavia school district on the sale of residential gas (including propane in containers of 100 pounds or more), and electric and steam services for **residential** use, remains the same. Report as follows:

Batavia S.D. 3%; Code BA1860

• **Schedule B, Part 4**

The 11% tax imposed in the Batavia school district on the sale of gas (including propane in containers of 100 pounds or more), electric, and steam services for **nonresidential** use, and all sales of refrigeration service and telephone services (including telephone answering services), or telegraph services should be reported as follows:

Batavia S.D. 11%; Code BA1855

• **Schedule FR**

Throughout Genesee County, report the combined tax rate of 8% on retail sales or use of motor fuel and diesel motor fuel as follows:

Genesee County 8%; Code R1895

Special transitional provisions

Since the combined rate of sales tax within the city of Batavia remains the same (8%), the transitional provisions will only affect reporting lines and codes. Therefore, if delivery or transfer of possession occurs within Batavia on or after March 1, 2000, report the receipts from these sales on the Genesee County line on page 2 of the Sales and Use Tax Return, except as provided in (a) through (g) below. Since future tax returns and schedules will no longer have a city of Batavia reporting line, any receipts required to be reported for the city of Batavia must be manually entered.

(a) Layaway sales

Report taxable transactions occurring on and after March 1, 2000, on the Genesee County line unless: (1) a written agreement was made before November 1, 1999; (2) before November 1, 1999; the item sold was segregated from other similar property in the possession of the vendor; and (3) the purchaser pays at least 10% of the sales price before March 1, 2000. Report these receipts as Batavia (city only) code 1824.

(b) Utility bills for gas and electricity based on meter readings

If the meter is read on or after March 1, 2000, and the number of days from March 1, 2000, to the date of the meter reading is more than half the total

number of days covered by the bill, report sales of these services on Schedule B as follows:

Part 1: Batavia S.D. 3%; Code BA1860

Part 4: Batavia S.D. 11%; Code BA1855

Otherwise report sales of these services as follows:

Residential

Batavia S.D. 3%; Code 1860

Nonresidential

Batavia S.D. (outside city) 11%; Code 1854

Batavia S.D. (inside city) 11%; Code 1828

(c) Telephone bills

Report receipts on bills dated after March 1, 2000, on Schedule B as follows:

Part 4: Batavia S.D. 11%; Code BA1855

Report charges for services furnished before March 1, 2000, as follows:

Batavia S.D. (outside city) 11%; Code 1854

Batavia S.D. (inside city) 11%; Code 1828

(d) Telephone answering services

Report receipts that apply to charges incurred on or after March 1, 2000, on Schedule B as follows:

Part 4: Batavia S.D. 11%; Code BA1855

Receipts that cover a period beginning before and ending after March 1, 2000, must be prorated and reported as follows:

Receipts incurred before March 1, 2000

Batavia S.D. (outside city) 11%; Code 1854

Batavia S.D. (inside city) 11%; Code 1828

Receipts incurred after March 1, 2000

Part 4: Batavia S.D. 11%; Code BA1855

(e) Social and athletic club dues

Regardless of the date a bill is mailed, report all bills covering any period that begins on or after March 1, 2000, on the Genesee County line. Report all bills covering periods that begin before March 1, 2000, on the Batavia (city only) line (Code 1824).

(f) Admissions

Report taxable admissions to an event occurring on or after March 1, 2000, on the Genesee County line, whether or not the admission charge was paid before that date, unless the tickets were sold and delivered before March 1, 2000, to the person who would be attending the event.

(g) Hotel occupancy

Report all daily rentals on or after March 1, 2000, on the Genesee County line, unless the occupant pays no tax because he or she is a permanent resident (90 days consecutive occupancy). If the rental is on other than a daily basis, prorate the amount of rent to be reported on the Genesee County line.

For collection charts, call the appropriate telephone number listed below for forms and publications.

Need help?

Tax information: 1 800 972-1233

Forms and publications: 1 800 462-8100

From outside the U.S. and outside Canada: (518) 485-6800

Fax-on-demand forms: 1 800 748-3676

Internet access: <http://www.tax.state.ny.us>

Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110

For collection charts, call the appropriate telephone number listed below for forms and publications.

Need help?



Telephone assistance is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday.

For business tax information, call the
New York State Business Tax
Information Center: 1 800 972-1233

For general information: 1 800 225-5829

To order forms and publications: 1 800 462-8100

From areas outside the U.S. and
outside Canada: (518) 485-6800



Fax-on-demand forms: Forms are
available 24 hours a day,
7 days a week. 1 800 748-3676



Internet access: <http://www.tax.state.ny.us>



Hotline for the hearing and speech impaired:

1 800 634-2110 from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. If you do not own a telecommunications device for the deaf (TDD), check with independent living centers or community action programs to find out where machines are available for public use.



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.



If you need to write, address your letter to:

NYS TAX DEPARTMENT
TAXPAYER ASSISTANCE BUREAU
W A HARRIMAN CAMPUS
ALBANY NY 12227