

Tioga County Sales and Use Tax Rate Increase Effective December 1, 2003

Attention:

All persons required to collect sales tax, pay compensating use tax, or both: Tioga County has enacted legislation to increase its local sales and use tax rate. **As of December 1, 2003, the combined state and local tax rate imposed in Tioga County is increased to 8¼%.** This includes the 4¼% state tax and the 4% Tioga County local tax. This change will affect your tax collections and payments if you make taxable sales or deliveries to customers, or if you make taxable uses, in Tioga County. Tioga County will continue to tax residential energy sources and services at the reduced rate of 3%.

Therefore, beginning December 1, 2003, **all taxable sales and uses in Tioga County are subject to tax at the 8¼% rate**, except as otherwise provided by the special transitional provisions below.

Reporting requirements

All taxable sales made within Tioga County reported on sales and use tax returns Form ST-100, Form ST-101, Form ST-102, and Form ST-810, must be reported on the Tioga County 8¼% entry line.

All **Schedule H** filers reporting sales in Tioga County of clothing and footwear eligible for exemption during the period January 26, 2004, through February 1, 2004, must enter this information on the Tioga County 4% entry line.

All **Schedule Q** filers reporting sales of property or services eligible for exemption to a Qualified Empire Zone Enterprise (QEZE) must enter this information on the Tioga County 4% entry line.

All **Schedule FR** filers reporting retail sales of motor fuel and diesel motor fuel, and fuel taken from inventory, as explained in the Schedule FR instructions, must enter this information on the Tioga County 8¼% entry line.

Special transitional provisions

All sales and uses occurring on or after December 1, 2003, are taxed at the rate of 8¼%, except as provided below:

(a) Layaway sales

Receipts may be reported at the lower rate of 7¾% only if the following conditions are met:

- (1) before August 1, 2003, a written agreement was made and the item sold was segregated from other similar property in the possession of the vendor; and
- (2) before December 1, 2003, the purchaser has paid at least 10% of the sales price.

(b) Utility bills

Where the bill for a sale of energy sources and services is based on a meter reading that occurs on or after December 1, 2003, and the number of days from December 1, 2003, to the date of the meter reading is more than half the total number of days covered by the bill, you must report the sale at the higher rate of 8¼%.

The Tioga County tax increase effective December 1, 2003, **does not affect** the rate of tax imposed on **residential energy sources and services** in Tioga County. Tioga County will continue to tax residential energy sources and services at the reduced rate of 3%.

(c) Telephone bills

Report charges for services furnished on or after the date of the first bill dated in December 2003 at the higher rate of 8¼%. Report charges for services furnished before the date of the first bill dated in December 2003 at the lower rate of 7¾%, even though the services may be furnished on or after December 1, 2003.

(d) Telephone answering services

Prorate receipts that cover a period beginning before and ending on or after December 1, 2003. Receipts for the period prior to December 1, 2003, must be reported at the lower rate of 7¾%. Report receipts for the period on and after December 1, 2003, at the higher rate of 8¼%.

(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 December 1, 2003, at the higher rate of 8¼%. Report all bills covering periods that begin before December 1, 2003, at the lower rate of 7¾%.

(f) Admissions

Report taxable admissions to an event occurring on or after December 1, 2003, at the higher rate of 8¼%, whether or not the admission charge was paid before that date, unless the tickets were sold and delivered before December 1, 2003, to the person attending the event.

(g) Hotel occupancy

Report all taxable daily rentals occurring on or after December 1, 2003, at the higher rate of 8¼%. Report all taxable daily rentals occurring before December 1, 2003, at the lower rate of 7¾%. If the rental is on other than a daily

basis, prorate the amount of rent between the number of days taxable at the higher rate and the number of days taxable at the lower rate.

(h) Pre-existing lump sum or unit price construction contracts

Contractors purchasing materials in Tioga County for use in construction contracts pay the rate of 7¾% on purchases made before December 1, 2003, and 8¼% on purchases

made on or after that date. Contractors who irrevocably entered into a pre-existing lump sum or unit price construction contract before September 19, 2003 (the date on which the local legislation was adopted), may receive a credit or refund of the additional ½% local sales and use tax paid on or after December 1, 2003. This credit or refund applies only to purchases of tangible personal property used solely in the performance of such contract.

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Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100
Business Tax Information Center: 1 800 972-1233
From areas outside the U.S. and outside Canada: (518) 485-6800



Hotline for the hearing and speech impaired:

If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a 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 1 800 972-1233.



If you need to write, address your letter to:

NYS TAX DEPARTMENT
BUSINESS TAX INFORMATION CENTER
W A HARRIMAN CAMPUS
ALBANY NY 12227