

Oneida County Sales and Use Tax Rate Increase Effective March 1, 2005

Attention:

All persons required to collect sales tax, pay compensating use tax, or both: Oneida County has enacted legislation to increase its local sales and use tax rate. **As of March 1, 2005, the combined state and local tax rate imposed in Oneida County, including the cities of Rome, Sherrill, and Utica, is increased to 9¾%.** 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 Oneida County.

Therefore, beginning March 1, 2005, **all taxable sales and uses in Oneida County, including the cities of Rome, Sherrill, and Utica, are subject to tax at the 9¾% rate,** except as otherwise provided by the special transitional provisions below.

Reporting requirements

All taxable sales made within Oneida 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 Oneida County, Rome (city), Sherrill (city), or Utica (city) 9¾% entry line, as applicable.

All **Schedule B** filers reporting sales of **nonresidential** gas (including propane in containers of 100 pounds or more), electricity, refrigeration, and steam in the Utica School District (S. D.) must enter this information on Schedule B, Part 3, on the Utica S. D. 12¾% entry line.

All **Schedule B-ATT** filers reporting sales of **nonresidential** gas (including propane in containers of 100 pounds or more), electricity, refrigeration, and steam to a Qualified Empire Zone Enterprise (QEZE) in the Utica S. D. must enter this information on the Utica S. D. 8½% entry line.

All **Schedule T** filers reporting sales of telephone services, telephone answering services, and telegraph services in the Utica S. D. must enter this information on Schedule T on the Utica S. D. 12¾% entry line.

All **Schedule T-ATT** filers reporting sales of telephone services, telephone answering services, and telegraph services to a QEZE in the Utica S. D. must enter this information on Schedule T-ATT on the Utica S. D. 8½% entry line.

All **Schedule Q** filers reporting sales of property or services eligible for exemption to a QEZE must enter this information on the Oneida County, Rome (city), Sherrill (city), or Utica (city) 5½% entry line, as applicable.

All **Schedule FR** filers reporting retail sales of motor fuel and diesel motor fuel must enter this information on the

Oneida County, Rome (city), Sherrill (city), or Utica (city) 9¾% entry line, as applicable.

Special transitional provisions

All sales and uses occurring on or after March 1, 2005, are taxed at the rate of 9¾%, except as provided below:

(a) Layaway sales

Receipts may be reported at the lower rate of 8¼% only if the following conditions are met:

- (1) before November 1, 2004, a written agreement was made and the item sold was segregated from other similar property in the possession of the vendor; and
- (2) before March 1, 2005, the purchaser has paid at least 10% of the sales price.

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

If the meter is read on or after March 1, 2005, and the number of days from March 1, 2005, 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 at the higher rates.

The Oneida County tax increase effective March 1, 2005, **does not affect** the rate of tax imposed on sales or uses of **residential energy sources and services** in the city of Sherrill or the Utica S. D.

(c) Telephone bills

Report charges for services furnished on or after the date of the first bill dated in March 2005 at the higher rates. Report charges for services furnished before the date of the first bill dated in March 2005 at the lower rates, even though the services may be furnished after March 1, 2005.

(d) Telephone answering services

Prorate receipts that cover a period beginning before and ending after March 1, 2005. Receipts for the period prior to March 1, 2005, must be reported at the lower rates. Report receipts for the period on and after March 1, 2005, at the higher rates.

(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, 2005, at the higher rate of 9¾%. Report all bills covering periods that begin before March 1, 2005, at the lower rate of 8¼%.

(f) Admissions

Report taxable admissions to an event occurring on or after March 1, 2005, at the higher rate of 9¾%, whether or not the

admission charge was paid before that date, unless the tickets were sold and delivered before March 1, 2005, to the person attending the event.

(g) Hotel occupancy

Report all taxable daily rentals occurring on or after March 1, 2005, at the higher rate of 9¾%. Report all taxable daily rentals occurring before March 1, 2005, at the lower rate of 8¼%. 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

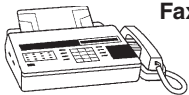
Contractors purchasing materials in Oneida County for use in construction contracts pay the rate of 8¼% on purchases

made before March 1, 2005, and 9¾% on purchases made on or after that date. Contractors who irrevocably entered into a pre-existing lump sum or unit price construction contract before February 3, 2005 (the date on which the local legislation was adopted), may receive a credit or refund of the additional 1½% local sales and use tax paid on or after March 1, 2005. This credit or refund applies only to purchases of tangible personal property used solely in the performance of such contract.

Need help?



Internet access: www.nystax.gov
(for information, forms, and publications)



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



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.