

Chautauqua County Sales and Use Tax Rate Decrease Effective September 1, 2006

Attention:

All persons required to collect sales tax, pay compensating use tax, or both: Chautauqua County has enacted legislation to decrease its local sales and use tax rate. **As of September 1, 2006, the combined state and local tax rate imposed in Chautauqua County is decreased to 8%.** This includes the 4% state tax and the 4% Chautauqua 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 Chautauqua County.

Therefore, beginning September 1, 2006, **all taxable sales and uses in Chautauqua County are subject to tax at the 8% rate**, except as otherwise provided by the special transitional provisions below.

Reporting requirements

All taxable sales made within Chautauqua 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 Chautauqua County 8% entry line.

All **Schedule B** filers reporting sales of **residential** gas, propane in containers of 100 pounds or more, electricity, and steam, must enter this information on Schedule B, Part 1, on the Chautauqua County 4% entry line. Report sales of coal, fuel oil, and wood (for heating) for **residential** use, on Schedule B, Part 2, on the Chautauqua 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 Chautauqua County 4% entry line.

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

Special transitional provisions

All sales and uses occurring on or after September 1, 2006, are taxed at the rate of **8%**, except as provided below:

(a) Layaway sales

The new tax rate of 8% will apply to all sales in which the purchaser takes delivery of the merchandise on or after September 1, 2006.

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

If the meter is read on or after September 1, 2006, and the number of days from September 1, 2006, 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 lower residential rate of 4% or nonresidential rate of 8%.

(c) Telephone bills

Report charges for services furnished on or after the date of the first bill dated in September 2006 at the lower rate of 8%. Report charges for services furnished before the date of the first bill dated in September 2006 at the higher rate of 8¼%, even though the services may be furnished on or after September 1, 2006.

(d) Telephone answering services

Prorate receipts that cover a period beginning before and ending on or after September 1, 2006. Receipts for the period prior to September 1, 2006, must be reported at the higher rate of 8¼%. Report receipts for the period on and after September 1, 2006, at the lower rate of 8%.

(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 September 1, 2006, at the lower rate of 8%. Report all bills covering periods that begin before September 1, 2006, at the higher rate of 8¼%.

(f) Admissions

Report taxable admissions to an event occurring on or after September 1, 2006, at the lower rate of 8%, whether or not the admission charge was paid before that date, unless the tickets were sold and delivered before September 1, 2006, to the person attending the event.

(g) Hotel occupancy

Report all taxable daily rentals occurring on or after September 1, 2006, at the lower rate of 8%. Report all taxable daily rentals occurring before September 1, 2006, at the higher 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.

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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.



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