



**Chautauqua County Increases Sales and Use Tax Rate**  
Effective December 1, 2015

Beginning **December 1, 2015**, Chautauqua County is increasing its local sales and use tax rate. The combined state and local tax rate in Chautauqua County increases from 7½% to 8%. This new tax rate applies to all taxable sales, services, deliveries, and uses in Chautauqua County.

**Reporting taxable sales and uses**

**Main return:** Use the Chautauqua County 8% entry line to report taxable sales and uses in Chautauqua County.

**Schedule FR:** Use the Chautauqua County 4% entry line to report the local sales tax on retail sales and uses of qualified motor fuel and highway diesel motor fuel. New York State's cents-per-gallon rate in Chautauqua County remains 8 cents per gallon.

**Special transitional exceptions**

Taxable sales and uses made on or after December 1, 2015, are taxed at **8%**, except as described below.

**Admissions**

Report taxable admissions to an event occurring on or after December 1, 2015, at the higher rate of 8%, whether or not the admission charge was paid before that date, unless the tickets were sold and delivered before December 1, 2015, to the person attending the event.

**Hotel occupancy**

Report all taxable daily rentals occurring before December 1, 2015, at the lower rate of 7½%. Report all taxable daily rentals occurring on or after December 1, 2015, at the higher rate of 8%. 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.

**Layaway sales**

Report sales and uses at the lower rate of 7½% only if both of the following conditions are met:

- before August 1, 2015, a written agreement was made and the item sold was segregated from other similar property in the possession of the vendor, and
- before December 1, 2015, the purchaser has paid at least 10% of the sales price.

**Pre-existing lump sum or unit price construction contracts**

Contractors purchasing materials in Chautauqua County for use in construction contracts pay the rate of 7½% on purchases made before December 1, 2015, and 8% on purchases made on or after December 1, 2015. Contractors who irrevocably entered into a pre-existing lump sum or unit price construction contract before September 28, 2015 (the date on which the local legislation was adopted), may request a credit or refund of the additional ½% local sales and use tax paid on or after December 1, 2015. This credit or refund applies only to purchases of tangible personal property used solely in the performance of the contract.

**Social and athletic club dues**

Report all dues covering periods that begin before December 1, 2015, at the lower rate of 7½%. Report all dues covering any period that begins on or after December 1, 2015, at the higher rate of 8%, regardless of the date the bill is mailed.

**Telephone answering services**

Report charges for services provided before December 1, 2015, at the lower rate of 7½%. Report charges for services provided on or after December 1, 2015, at the higher rate of 8%. For services covering a period beginning before and ending on or after December 1, 2015, prorate the charges.

**Telephone bills**

Report charges for services furnished before the date of the first bill dated in December 2015 at the lower rate of 7½%, even though the services may be furnished on or after December 1, 2015. Report charges for services furnished on or after the date of the first bill dated in December 2015 at the higher rate of 8%.

**Utility bills - nonresidential gas and electricity based on meter readings**

Report the sale at the higher rate of 8% if the meter is read on or after December 1, 2015, and the number of days from December 1, 2015, to the date of the meter reading is more than half the total number of days covered by the bill. Chautauqua County does **not** impose tax on residential energy sources and services.