

Change in Local Sales and Use Tax Within the Troy City School District Effective September 1, 2003

Attention:

All persons required to collect sales tax, pay compensating use tax, or both: The Board of Education of the Enlarged Troy City School District has passed a resolution imposing a 2% sales tax on consumer utilities effective September 1, 2003. This change will affect your tax collections and payments if you make taxable sales or deliveries to customers, or if you make taxable uses, within the Troy City School District.

Therefore, beginning September 1, 2003, all taxable sales and deliveries of consumer utilities made within the Troy City School District must be reported on the new Troy City School District (S. D.) reporting lines, except as otherwise provided by the special transitional provisions listed below.

Reporting requirements

All **Schedule B** filers reporting sales of **residential** gas (including propane in containers of 100 pounds or more), electricity, and steam, must enter this information on the Troy S. D. 2% entry line for Schedule B, Part 1.

All **Schedule B and B-ATT** filers reporting sales of **nonresidential** gas (including propane in containers of 100 pounds or more), electricity, refrigeration, and steam, must enter this information on the Troy S. D. 10¼% entry line for Schedule B, Part 3, and the Troy S. D. 6% entry line for Schedule B-ATT.

All **Schedule T** filers reporting sales of telephone services, telephone answering services, and telegraph services, must enter this information on Schedule T, on the Troy S. D. 10¼% entry line.

All **Schedule T-ATT** filers reporting retail sales of telephone services, telephone answering services, and telegraph services to a Qualified Empire Zone Enterprise (QEZE), must enter this information on the Troy S. D. 6% entry line.

Special transitional provisions

(a) Utility bills

If the meter is read on or after September 1, 2003, and the number of days from September 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 rates effective September 1, 2003.

(b) Telephone bills

Report charges for services furnished on or after the date of the first bill dated in September 2003 at the higher rate of 10¼%. Report charges for services furnished before the date of the first bill dated in September 2003 at the lower rate of 8¼%, even though the services may be furnished after September 1, 2003.

(c) Telephone answering services

Prorate receipts that cover a period beginning before and ending after September 1, 2003. Receipts for the period prior to September 1, 2003, must be reported at the lower rate of 8¼%. Report receipts for the period on and after September 1, 2003, at the higher rate of 10¼%.

Need help?



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



Fax-on-demand forms: 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

Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110 (8:00 A.M. to 5:00 P.M. eastern time).



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.