

# Clinton County Sales and Use Tax Rate Increase Effective June 1, 2004

## Attention:

**All persons required to collect sales tax, pay compensating use tax, or both:** Clinton County has enacted legislation to increase its local sales and use tax rate. **As of June 1, 2004, the combined state and local tax rate imposed in Clinton County is increased to 8%.** This includes the 4¼% state tax and the 3¾% Clinton 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 Clinton County. Clinton County will continue to tax residential energy sources and services at the rate of 3% for the period June 1, 2004, through August 31, 2004. However, as part of this legislation, Clinton County will eliminate its tax on residential energy sources and services effective September 1, 2004.

Therefore, beginning June 1, 2004, **all taxable sales and uses in Clinton 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 Clinton 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 Clinton County 8% entry line.

All **Schedule H** filers reporting sales within Clinton County of clothing and footwear eligible for exemption must enter this information on the Clinton County 3¾% 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 Clinton County 3¾% 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 Clinton County 8% entry line.

## Special transitional provisions

All sales and uses occurring on or after June 1, 2004, are taxed at the rate of **8%**, except as provided below:

### (a) Layaway sales

Receipts may be reported at the lower rate of 7¼% only if the following conditions are met:

- (1) before February 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 June 1, 2004, 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 June 1, 2004, and the number of days from June 1, 2004, 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 8%.

The Clinton County tax increase effective June 1, 2004, **does not affect** the rate of tax imposed on **residential energy sources and services** in Clinton County. Clinton County will continue to tax residential energy sources and services at the rate of 3% until September 1, 2004, when the tax on these services is eliminated.

### (c) Telephone bills

Report charges for services furnished on or after the date of the first bill dated in June 2004 at the higher rate of 8%. Report charges for services furnished before the date of the first bill dated in June 2004 at the lower rate of 7¼%, even though the services may be furnished on or after June 1, 2004.

### (d) Telephone answering services

Prorate receipts that cover a period beginning before and ending on or after June 1, 2004. Receipts for the period prior to June 1, 2004, must be reported at the lower rate of 7¼%. Report receipts for the period on and after June 1, 2004, at the higher 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 June 1, 2004, at the higher rate of 8%. Report all bills covering periods that begin before June 1, 2004, at the lower rate of 7¼%.

### (f) Admissions

Report taxable admissions to an event occurring on or after June 1, 2004, 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 June 1, 2004, to the person attending the event.

### (g) Hotel occupancy

Report all taxable daily rentals occurring on or after June 1, 2004, at the higher rate of 8%. Report all taxable daily rentals occurring before June 1, 2004, at the lower rate of 7¼%. 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 Clinton County for use in construction contracts pay the rate of 7¼% on purchases made before June 1, 2004, and 8% on purchases made on or after that date. Contractors who irrevocably entered into a pre-existing lump sum or unit price construction contract

before April 28, 2004 (the date on which the local legislation was adopted), may receive a credit or refund of the additional ¾% local sales and use tax paid on or after June 1, 2004. This credit or refund applies only to purchases of tangible personal property used solely in the performance of such contract.

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To order forms and publications: 1 800 462-8100  
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**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.