

Change in Local Sales and Use Tax Within the Rensselaer City School District Effective June 1, 2004

Attention:

All persons required to collect sales tax, pay compensating use tax, or both: The Board of Education of the Rensselaer City School District has passed a resolution imposing a 3% sales tax on consumer utilities effective June 1, 2004. 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 Rensselaer City School District.

Therefore, beginning June 1, 2004, all taxable sales and deliveries of consumer utilities made within the Rensselaer City School District must be reported on the new Rensselaer 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 Rensselaer City S. D. 3% entry line for Schedule B, Part 1.

All **Schedule B** filers reporting sales of **nonresidential** gas (including propane in containers of 100 pounds or more), electricity, refrigeration, and steam, must enter this information on Schedule B, Part 3, on the Rensselaer City S. D. 11¼% 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) must enter this information on the Rensselaer City S. D. 7% entry line.

All **Schedule T** filers reporting sales of telephone services, telephone answering services, and telegraph services, must enter this information on Schedule T, on the Rensselaer City S. D. 11¼% entry line.

All **Schedule T-ATT** filers reporting sales of telephone services, telephone answering services, and telegraph services to a Qualified Empire Zone Enterprise (QEZE), must enter this information on the Rensselaer City S. D. 7% entry line.

Special transitional provisions

(a) Utility bills

If the meter is read 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 rates effective June 1, 2004.

(b) Telephone bills

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

(c) Telephone answering services

Prorate receipts that cover a period beginning before and ending after June 1, 2004. Receipts for the period prior to June 1, 2004, must be reported at the lower rates. Report receipts for the period on and after June 1, 2004, at the higher rates.

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.