

## **City of Canandaigua and City of Geneva Local Sales and Use Taxes Repealed Effective March 1, 2006**

### **Attention:**

**All persons required to collect sales tax, pay compensating use tax, or both:** The cities of Canandaigua and Geneva, located in Ontario County, have each repealed their local sales and use tax effective March 1, 2006. On and after that date, there will no longer be reporting lines for Canandaigua (city) or Geneva (city) on the sales tax returns and schedules.

Therefore, beginning March 1, 2006, **you must report all taxable transactions** occurring in the cities of Canandaigua and Geneva **on the Ontario County reporting line**, except as otherwise provided by the special transitional provisions below.

This change will affect only reporting lines and codes. The combined state and local sales tax rate within the cities of Canandaigua and Geneva will remain at 7%.

### **Reporting requirements**

All taxable sales made within Ontario County (including those made within the cities of Canandaigua and Geneva) 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 Ontario County 7% 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 Ontario County 3% entry line. Report sales of coal, fuel oil, and wood (for heating) for **residential** use on Schedule B, Part 2, on the Ontario County 3% 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 Ontario County 3% entry line.

All **Schedule FR** filers reporting retail sales of motor fuel and diesel motor fuel must enter this information on the Ontario County 7% entry line.

### **Special transitional provisions**

Since the combined rate of sales tax within the city of Canandaigua and the city of Geneva will remain the same (7%), the transitional provisions will affect only reporting lines and codes. Therefore, if delivery or transfer

of possession occurs on or after March 1, 2006, sales within the city of Canandaigua or the city of Geneva must be reported on the Ontario County entry line, except as provided in (a) through (g) below. Since future tax returns and schedules will not have a Canandaigua (city) or a Geneva (city) reporting line, any receipts required to be reported for the city of Canandaigua or the city of Geneva must be manually entered.

#### **(a) Layaway sales**

Receipts may be reported on the Canandaigua (city) or Geneva (city) entry lines only if the following conditions are met:

- (1) before November 1, 2005, a written agreement was made and the item sold was segregated from other similar property in the possession of the vendor; and
- (2) before March 1, 2006, the purchaser has paid at least 10% of the sales price.

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

For meters read on or after March 1, 2006, calculate the number of days from March 1, 2006, to the date of the meter reading. If it is less than half the total number of days covered by the bill, report the receipts from the sales of residential energy in the city of Canandaigua or the city of Geneva, as applicable.

#### **(c) Telephone bills**

Report charges for services furnished on or after the date of the first bill dated in March 2006 on the Ontario County entry line. Report charges for services furnished before the date of the first bill dated in March 2006 on the Canandaigua (city) or Geneva (city) entry lines, as applicable, even though the services may be furnished after March 1, 2006.

#### **(d) Telephone answering services**

Prorate receipts that cover a period beginning before and ending after March 1, 2006. Receipts for the period prior to March 1, 2006, must be reported on the Canandaigua (city) or Geneva (city) entry lines, as applicable. Report receipts for the period on and after March 1, 2006, on the Ontario County entry line.

**(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 March 1, 2006, on the Ontario County entry line. Report all bills covering periods that begin before March 1, 2006, on the Canandaigua (city) or Geneva (city) entry lines, as applicable.

**(f) Admissions**

Report taxable admissions to an event occurring on or after March 1, 2006, on the Ontario County entry line, whether or not the admission charge was paid before that date, unless the tickets were sold and delivered before March 1, 2006, to the person attending the event.

**(g) Hotel occupancy**

Report all taxable daily rentals occurring on or after March 1, 2006, on the Ontario County entry line. Report all taxable daily rentals occurring before March 1, 2006, on the Canandaigua (city) or Geneva (city) entry lines, as applicable. If the rental is on other than a daily basis, prorate the amount of rent between the number of days to be reported on the Ontario County entry line and the number of days to be reported on the Canandaigua (city) or Geneva (city) entry lines, as applicable.

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