

Rockland County Local Sales and Use Tax on Residential Energy Sources and Services Effective September 1, 2012

All vendors of utility services:

Rockland County has enacted legislation to impose local sales and use tax on receipts from the sale of energy sources and services used for residential purposes. As of September 1, 2012, sales of **residential energy sources and services in Rockland County** are subject to tax at the rate of **4%**.

This change will affect your tax collections and payments if you make sales of residential energy sources and services in Rockland County.

Residential energy sources and services include:

- gas, propane in containers of 100 pounds or more, electricity, and steam; and
- coal, fuel oil, and wood for residential heating.

Reporting requirements:

Report residential sales of gas, propane in containers of 100 pounds or more, electricity, or steam, in Rockland County, on Schedule B, Part 1, on the *Rockland County 4%* entry line. Report sales of coal, fuel oil, and wood (for heating) for residential use, on Schedule B, Part 2, on the *Rockland County 4%* entry line. The tax rate change described in this notice **does not affect** the rate of tax imposed on **nonresidential energy sources and services in Rockland County**.

Special transitional provisions:

Unless the sales are based on meter readings, sales of residential energy sources and services made on or after September 1, 2012, are subject to sales tax at the rate in effect at the time of delivery to the customer, whether or not these sales were contracted for prior to any change in the sales tax rate. Where the bill for a sale is based on a meter reading that occurs on or after September 1, 2012, and the number of days from September 1, 2012, to the date of the meter reading is more than half the total number of days covered by the bill, report sales of these services on Schedule B at the higher rates.