



## **Rye City School District: Local Sales and Use Tax Rate on Utility Services**

Beginning **September 1, 2014**, the Rye City School District is imposing a 3% local sales and use tax on consumer utilities. This new rate is in addition to the taxes currently imposed on consumer utilities in Westchester County. Consumer utilities are:

- natural gas
- propane sold in containers of 100 pounds or more
- electricity
- steam
- gas, electric, and steam services
- refrigeration
- telephone, telegraph, and telephone answering services

Sales of consumer utilities are subject to sales tax at the rate in effect at the time of delivery to the customer, even if the sales were contracted for before this change, except as otherwise provided by special transitional exceptions below.

### **Schedule B - Taxes on Utilities and Heating Fuels**

Part 1: Use the Rye City School District (S.D.) 6% entry line to report sales of residential gas, propane (100 pounds or more), electricity, and steam, as well as gas, electricity, and steam services.

Part 3: Use the Rye City School District (S.D.) 10 $\frac{3}{8}$ % entry line to report sales of nonresidential gas, propane (100 pounds or more), electricity, refrigeration, and steam, as well as gas, electricity, refrigeration and steam services.

### **Schedule T - Taxes on Telephone Services**

Use the Rye City School District (S.D.) 10 $\frac{3}{8}$ % entry line to report sales of telephone, telegraph, and telephone answering services.

### **Special transitional exceptions**

#### **(a) Utility bills based on meter readings**

If the meter is read on or after September 1, 2014, and the number of days from September 1, 2014, to the date of the meter reading is more than half the total number of days covered by the bill, the sale is subject to tax at the higher rates.

**(b) Telephone bills**

Report charges for services furnished on or after the date of the first bill dated in September 2014 at the higher rate of  $10\frac{3}{8}\%$ . Report charges for services furnished before the date of the first bill in September 2014 at the lower rate of  $7\frac{3}{8}\%$ , even though the services may be furnished after September 1, 2014.

**(c) Telephone answering services**

Prorate receipts that cover a period beginning before and ending after September 1, 2014.