

**New York State Department of Taxation and Finance  
Taxpayer Services Division  
Technical Services Bureau**

TSB-M-78(7.2)S  
Sales Tax  
December 31, 1979

This memorandum should be attached to TSB-M-78(7)S, dated November 24, 1978

Reduction in Rate on Certain Energy Sources and Services

Chapter 747 of the Laws of 1979, approved November 15, 1979, amends Section 1105-A of Article 28 of the Tax Law, by reducing the statewide tax rate on certain energy sources and services to zero as of October 1, 1980.

The following are the effective dates of the reduced statewide tax rates.

Effective January 1, 1980 - September 30, 1980      2½%

Effective October 1, 1980 and thereafter              0%

The transitional provisions outlined in TSB-M-78(7)S also apply to these rate reductions.