

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

TSB-M-80(1.2b)S (Revised)
Sales Tax
September 21, 1981

This memorandum, which is an addition to TSB-M-80(1.2a)S dated June 10, 1981, supersedes TSB-M-80(1.2b)S dated August 28, 1981 which should be destroyed.

Changes In Local Tax on Certain Residential Energy Sources and Services

Effective September 1, 1981, the following taxing jurisdictions have changed their local sales and use tax rates on receipts from sales of fuel oil (except diesel motor fuel), coal; wood for heating; propane sold in containers of 100 pounds or more; natural gas; electricity; steam; and gas, electric and steam services:

Dutchess County - has reduced the county rate from 1% to 0%.

Poughkeepsie - has reimposed a city tax of 2%. The total rate to be collected on energy sources and services is 2%.

Franklin County - has reduced the county rate from 3% to 2%.

Nassau County - has reduced the county rate from 1% to 0%.
(The rate of tax to be collected on energy sources and services in both Glen Cove s.d. and Long Beach s.d. is 3%.)