



## Department of Taxation and Finance

### Important:

The state and local sales and use tax rates and/or reporting code information in this TSB-M are out-of-date.

For the most up-to-date state and local sales and use tax rates, reporting code information, and other information, see the Department of Tax and Finance website: [Find sales tax rates](#).

The TSB-M begins on page 2 below.

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

TSB-M-82 (11)S  
Sales Tax  
May 10, 1982

City of Utica Enacts 1½% Local Sales and Use Tax

According to the authority granted by section 1210 of Article 29 of the New York State Sales and Use Tax Law, the City of Utica has enacted a 1½% local sales and use tax effective June 1, 1982. The combined State and local rate will be 5½% within the City of Utica and will apply to all sales of property and services subject to sales and use tax by law, except such tax shall not apply to sales of residential energy sources and services\*. Within the Utica School District, the rate of tax will be 8½ on sales of non-residential utility and fuel services.

The new reporting codes for Utica are as follows:

- (1) On all annual, quarterly or part quarterly returns, the code is 3058.
- (2) On Schedule U (Page 2 Supplement) the code is 3057.
- (3) On Schedule B, the code is 3059.

These codes will first appear on such documents for the annual, quarterly or part-quarterly periods beginning June 1, 1982.

Special Transitional Provisions

Where delivery or transfer of possession occurs on or after June 1, 1982, the new combined state and local sales and use tax rates apply, except in the following instances:

Lay-away sales

The old rate will apply if: (1) a written agreement was made prior to February 1, 1982, (2) the item sold was segregated from other similar property in the possession of the vendor prior to February 1, 1982, and (3) the purchaser pays at least 10% of the sales price prior to June 1, 1982.

Monthly utility bills for non-residential gas and electricity based on meter readings

If the meter is read on or after June 1, 1982, the increased local tax will be applied to the billing based on such reading only if more than ½ of the days covered by such bill are days after May 31, 1982.

\*Residential energy sources and services are:

Fuel oil (but not diesel motor fuel), coal, propane (except when sold in containers of less than 100 pounds), natural gas, electricity, steam, wood for residential heating purposes only, and gas, electric and steam services.

Monthly telephone bills

The increased local tax will be applied to all bills dated on or after June 1, 1982. However, charges for services furnished before the date of the first of such bills will be taxable at the old rate.

Social and athletic club dues

The increased local tax will be applied to all bills covering any period which begins on or after June 1, 1982. The increased tax will not be applied to bills covering periods which begin before June 1, 1982. A quarterly or semiannual billing mailed prior to June 1 for a period beginning on or after June 1 will be subject to the increased rate.