



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The state and local sales and use tax rates and/or reporting code information in this TSB-M are out-of-date.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(13)S
Sales Tax
May 20, 1982

Saratoga County Enacts 3% 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, Saratoga County enacted a 3% local sales and use tax effective June 1, 1982. The combined State and local rate is 7% throughout Saratoga County. The tax applies 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*. However, the 2% local sales and use tax previously enacted by the City of Mechanicville on residential energy sources and services* will remain in effect in that locality.

The new reporting codes for Saratoga County and localities are:

<u>Locality</u>	<u>Form</u>	<u>Tax Rate</u>	<u>Code</u>
Saratoga County	Annual, quarterly or part quarterly return	7%	4102
Saratoga County	Schedule U (Page 2 Supplement)	3%	4107
City of Saratoga Springs	Annual, quarterly or part quarterly return	7%	4122
City of Saratoga Springs	Schedule U (Page 2 Supplement)	3%	4127
City of Mechanicville	Annual, quarterly or part quarterly return	7%	4119
City of Mechanicville	Schedule U (Page 2 Supplement)	3%	4157
City of Mechanicville	Schedule B	2%	4116

*Residential energy sources and services

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.

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 of the days covered by such bill are days after May 31, 1982.

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.

Admissions

Taxable admissions to an event occurring on or after June 1, 1982, are taxable at the increased rate unless the tickets were actually sold and delivered to the purchaser prior to June 1, 1982, regardless of whether the admission charge was paid before such date.

Hotel occupancy

The increased rate applies to all daily rentals on or after June 1, 1982, unless the occupant is a permanent resident (ninety days consecutive occupancy). If the rental is on other than a daily basis, the increased rate shall be applied to the charge on a prorated basis.

Pre-existing lump sum or unit price construction contracts

If such a contract was irrevocably entered into prior to April 8, 1982, the contractor will be allowed credit or refund of the increased local sales or use tax in respect to purchases if the tangible personal property is used solely in the performance of such contract.