



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The state and local sales and use tax rates and/or reporting code information in this TSB-M are out-of-date.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(26)S
 Sales Tax
 November 15, 1982

ORANGE COUNTY ENACTS 1% LOCAL SALES AND USE TAX

Effective December 1, 1982, Orange County has enacted legislation to impose a 1% county-wide sales and use tax. This tax is imposed for a limited time and will expire on February 29, 1984 unless new legislation is enacted to extend the period of imposition. The combined state and local tax rate is 5¼% and applies to sales of all tangible personal property and services reportable on annual, quarterly and part quarterly returns. The code for Orange County on these forms is 3302. Sales of residential energy sources and services* are exempt from this tax, except in the localities listed in the chart below. In addition, sales of installing, repairing, maintaining and servicing manufacturing machinery, equipment, parts, tools and supplies used to produce a product for sale are subject to the 1% county tax rate only and are reportable on Schedule U (Page 2 Supplement). The code for Orange County on Schedule U is 3307.

School districts and cities (with applicable codes) which have retained their local tax on sales of certain residential energy sources and services reportable on Schedule B-Part 2, and on certain non-residential energy sources and services and certain utilities reportable on Schedule B-Part 1 are shown on the following chart:

Locality and Reporting form	Code	School District Tax	City Tax	County Tax	State Tax	**Total Tax on Certain Res. Energy Sources and Services	***Total Tax on Non-Res. Energy Sources Services, and Utilities
Orange County (Outside Middletown s.d.; Newburgh & Port Jervis) Schedule B-Part 1	3382			1%	4¼%		5¼%
Middletown s.d. Schedule B-Part 1	3314	3%		1%	4¼%		8¼%
Middletown s.d. Schedule B-Part 2	L3310	3%				3%	
City of Newburgh Schedule B-Part 1	3329		2%	1%	4¼%		7¼%
City of Newburgh Schedule B-Part 2	L3320		3%			3%	
City of Port Jervis Schedule B-Part 1	3339		2%	1%	4¼%		7¼%
City of Port Jervis Schedule B-Part 2	L3330		3%			3%	

*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.

**Residential gas, electric and steam services only.

***Non-residential energy sources, services and utilities are: gas, electric, and steam services; and telephone, telegraph and refrigeration services.

Registered motor fuel distributors must report sales of motor fuel on Schedule D on the line for the locality in which delivery occurs, regardless of the rate of tax collected. The rate may vary depending on the purchaser, as explained in TSB-M-82(28)S. The code for Orange County on Schedule D is D3302.