



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The state and local sales and use tax rates and/or reporting code information in this TSB-M are out-of-date.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(27)S
 Sales Tax
 November 15, 1982

Oneida County Enacts 3% Local Sales and Use Tax

Effective December 1, 1982, Oneida County enacted legislation to impose a 3% county-wide sales and use tax. This tax is imposed for a limited time and will expire on November 30, 1984 unless new legislation is enacted to extend the period of imposition. The combined state and local tax rate is 7% and applies to all sales of tangible personal property and services reportable on page two of the annual, quarterly and part-quarterly returns. Sales of residential energy sources and services* are exempt from this tax.

Receipts from sales of installing, repairing, maintaining, or servicing manufacturing machinery, equipment, parts, tools, and supplies used to produce a product for sale are subject to the 3% local tax rate only and are reportable on Schedule U (page 2 Supplement).

School districts and cities which have retained their local tax on sales of residential energy sources and services will report such sales on Schedule B-Parts II and III; and sales of certain non-residential energy sources and services will be reported on Schedule B-Part I.

Registered distributors of motor fuel must report sales on the line for the locality in which delivery occurs, regardless of the rate of tax collected. Such sales are reportable on Schedule D.

The reporting information for Oneida County on and after December 1, 1982 will be as follows:

<u>Jurisdiction</u>	<u>Schedule</u>	<u>Reporting Code</u>	<u>Rate</u>
Oneida	Pg. 2	3002	7
Rome (city)	Pg. 2	3038	7
Sherrill (city)	Pg. 2	3048	7
Utica (city)	Pg. 2	3055	7
Oneida	U	3007	3
Rome (city)	U	L3038	3
Sherrill (city)	U	L3048	3
Utica (city)	U	L3055	3
Oneida	D	D3002	**
Rome (city)	D	D3038	**
Sherrill (city)	D	D3048	**
Utica (city)	D	D3055	**
Utica School District	B, Pt. I	3054	10
Utica School District	B, Pt. II	L3050	3
Sherrill (city)	B, Pt. III	L3040	1

*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.

**The distributor must report sales of motor fuel on the line for the locality in which delivery occurs, regardless of the rate of tax collected. The rate of tax collected may vary depending on the purchaser. (See TSB-M-82(28)S)