



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The state and local sales and use tax rates and/or reporting code information in this TSB-M are out-of-date.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

AUTHORIZATION FOR ALLEGANY COUNTY TO IMPOSE AN
 ADDITIONAL 1% LOCAL SALES AND USE TAX
 CHAPTER 574 LAWS OF 1986

Chapter 574 of the Laws of 1986, approved July 24, 1986, amends section 1210 of the Tax Law authorizing Allegany County to impose an additional 1% local sales and use tax for the period December 1, 1986 through November 30, 1989.

IMPOSITION OF THE ADDITIONAL 1% SALES AND USE TAX BY
 ALLEGANY COUNTY

Pursuant to the above stated authorization, Allegany County has imposed an additional 1% local sales and use tax on all taxable transactions reported on page 2 of annual and quarterly returns for a total tax rate of 8% (4% county, 4% state).

Residential energy sources and services are subject to the additional 1% tax, for a total of 4% (county only) throughout Allegany County. Residential energy sources and services are: fuel oil (but not diesel motor fuel); coal; wood used for heating purposes; propane when sold in containers of 100 pounds or more; natural gas; electricity and steam; and gas, electric and steam services. This tax is reported on Schedule B under code 0203.

Effective December 1, 1986, new reporting codes are as follows for all other transactions:

<u>Schedule or Return</u>	<u>Jurisdiction</u>	<u>Reporting Code</u>	<u>Tax Rate</u>
<u>Page 2 of the return</u> (ST-100, Quarterly Return; ST-101, Annual Return, or ST-810, Quarterly Return for Part-Quarterly Filer)	Allegany County	0215	8%
<u>Schedule U</u> - To report sales of the services of installing, repairing, maintaining or servicing of production machinery, equipment, apparatus, parts, tools and supplies.	Allegany County	L0215	4%
<u>Schedule E</u> - Used by vendors who sell diesel motor fuel to the ultimate consumer either in bulk or into the ordinary fuel tank of the purchaser's vehicle, or to report tax on the self-use of diesel motor fuel.	Allegany County	E0215	8%

<u>Schedule or Return</u>	<u>Jurisdiction</u>	<u>Reporting Code</u>	<u>Tax Rate</u>
<u>Schedule R</u> Used by vendors selling motor fuel at retail or reporting tax on the use of motor fuel (leaded, unleaded or premium)	Allegany County	R0215	8%

Special Transitional Provisions

When delivery or transfer of possession occurs on or after December 1, 1986 the new combined state and local sales and use tax rate applies, except in the following instances:

Layaway sales

The old tax rate will apply if: (1) a written agreement was made before August 1, 1986, (2) the item sold was segregated from other similar property in the possession of the vendor before August 1, 1986, and (3) the purchaser pays at least 10% of the sales price before December 1, 1986.

Utility bills for gas and electricity based on meter readings

The increased tax rate will be applied to a bill only if more than one half of the days covered by this bill are after November 30, 1986.

Telephone bills

The increased tax rate will be applied only to charges for services furnished on or after the date of the first bill dated in December 1986.

Social and athletic club dues

The increased tax rate will be applied to all bills covering any period which begins on or after December 1, 1986. The increased tax rate will not be applied to bills covering periods which begin before December 1, 1986.

Admissions

The increased tax rate will be applied to taxable admissions for any event occurring on or after December 1, 1986 unless the tickets were actually sold and delivered to the purchaser before December 1, 1986, regardless of whether the admission charges were paid before such date.

Hotel occupancy

The increased tax rate applies to all daily rentals beginning on or after December 1, 1986 unless the occupant is a permanent resident (ninety days consecutive occupancy). If the rental is not on a daily basis, the new rate will be applied to the charge on a prorated basis.

Preexisting lump sum or unit price construction contracts

If a preexisting lump sum or unit price construction contract was irrevocably entered into before October 14, 1986, (the date the local legislation was enacted), the contractor will be allowed a credit or refund of the increased local sales and use tax paid on purchases of tangible personal property used solely in the performance of this contract.