



## 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The state and local sales and use tax rates and/or reporting code information in this TSB-M are out-of-date.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-91 (6) S  
Sales Tax  
February 8, 1991

Rockland County Increases the Local Sales  
and Use Tax Rate From 2% to 2 1/2%  
Effective March 1, 1991

Effective March 1, 1991, the local sales and use tax imposed throughout Rockland County is increased by 1/2%. As a result of this increase, those sales of tangible personal property and services made within Rockland County on or after March 1, 1991 that are subject to both state and local tax, will be taxed at the combined state and local rate of 6 3/4% (4% New York State, 1/4% MCTD and 2 1/2% Rockland County). Taxable sales made within Rockland County on and after March 1, 1991, that are subject to the local tax only, will be taxed at the rate of 2 1/2%. Sales of residential energy sources and services are not subject to tax in Rockland County.\*

For proper distribution of state and county sales and use tax revenues, the reporting codes and tax rates for Rockland county will be changed on all affected returns and schedules that are to be filed for periods beginning on or after March 1, 1991. Taxable sales made in Rockland County on and after that date are to be reported using the following tax rates and codes:

<u>Returns or Schedule</u>	<u>Tax Rate</u>	<u>Code</u>
ST-100, 101, 102, 810	6 3/4%	3903
Schedule FR	6 3/4%	R3903
Schedule U	2 1/2%	3908

Transitional Provisions

Layaway Sales

The increased tax rate applies to all layaways if the purchaser takes possession of (picks up) the merchandise on or after March 1, 1991, unless:

- the merchandise was purchased under a written agreement that was entered into before November 1, 1990; and

\* See TSB-M-78(7)S for information on residential energy sources and services.

- the merchandise was taken out of inventory and set aside for the customer before November 1, 1990; and
- at least 10% of the sale price was paid before March 1, 1991.

If all three of the above conditions are met, the pre-March 1, 1991 tax rate applies.

#### Utility Bills Based on Meter Readings \*

When a bill is issued based on a meter reading that occurred before March 1, 1991, the increased tax rate does not apply to any charges based on such reading; the pre-March 1, 1991 tax rate applies.

When a meter is read on or after March 1, 1991, the increased tax rate applies to the total amount billed, based on such reading, if more than half the number of days included in the period covered by the bill fall after March 1, 1991. If more than half the number of days in the billing period fall before March 1, 1991, the pre-March 1, 1991 tax rate applies.

#### Telephone Bills

Charges for telephone service (other than charges for which a bill was previously issued) that appear on the first bill dated on or after March 1, 1991, are subject to the increased sales and use tax rate unless the charges are for services furnished before the date of the bill. Any charges appearing on such bill that represent charges for services furnished before the date of the first bill dated on or after March 1, 1991 are subject to the pre-March 1, 1991 tax rate.

#### Hotel/Motel Room Bills

When charges for hotel or motel room occupancy are billed on a daily basis, then the increased tax rate applies to all such charges billed on or after March 1, 1991.

When charges for hotel or motel room occupancy are billed on other than a daily basis, the increased tax rate applies only to the portion of the bill that covers the days falling on and after March 1, 1991; the balance of the billing is subject to the pre-March 1, 1991 tax rate.

\* Residential energy sources and services are not subject to tax in Rockland County.

When the occupant of the hotel or motel room is a permanent resident (that is, occupies the room for 90 or more consecutive days), there is to be no tax charged on the rental of the room.

#### Admission Charges

The increased sales and use tax rate applies to taxable admissions for any event occurring on or after March 1, 1991, unless the admission tickets were actually sold and delivered to the purchaser before March 1, 1991. This is true whether or not admission charges were paid before March 1, 1991.

Admission tickets sold and delivered before March 1, 1991 are subject to the pre-March 1, 1991 tax rate.

#### Social and Athletic Club Dues

The dues for membership (including membership renewals) in a social or athletic club are subject to the increased sales and use tax rate if the membership period for which the dues are paid begins on or after March 1, 1991. The increased tax rate applies regardless of when the dues are billed, when they are paid, or the payment terms.

The dues paid for memberships that begin before March 1, 1991 are not subject to the increased sales and use tax rate even though payment may actually be made on or after March 1, 1991. Such dues are subject to the pre-March 1, 1991 tax rate.

#### Lump Sum or Unit Price Construction Contracts

If a lump sum or unit price construction contract was irrevocably entered into before November 27, 1990 (the date the local legislation was adopted), the contractor will be allowed a credit or refund of the increased sales or use tax paid on purchases of tangible personal property used solely in the performance of this contract.