



Suffolk County Local Sales and Use Tax Rate Increase on Residential Energy Sources and Services Effective March 1, 2002

All vendors of utility services:

Suffolk County has enacted legislation to increase its local sales and use tax rate on receipts from the sale, other than for resale, of energy sources and services used for residential purposes. As of March 1, 2002, the local tax rate imposed on **residential energy sources and services in Suffolk County will increase from 1% to 2½%**. Additionally, the related rate of tax on **transportation, transmission, or distribution of gas or electricity** when purchased from someone other than the vendor of the gas or electricity **will increase from ½% to 2%**. These changes will affect your tax collections and payments if you make taxable sales or deliveries of residential energy sources and services in Suffolk County.

Residential energy sources and services include:

- Gas (including propane in containers of 100 pounds or more), electricity, and steam.
- Coal, fuel oil, and wood for residential use.

Special transitional provisions

Unless the sales are based on meter readings, sales of residential energy sources and services made on or after March 1, 2002, will be subject to sales tax at the rate in effect at the time of delivery to the customer, whether or not these sales were contracted for prior to any change in the sales tax rates. Where the bill for a sale is based on a meter reading which occurs on or after March 1, 2002, and the number of days from March 1, 2002, to the date of the meter reading is more than half the total number of days covered by the bill, report sales of these services on Schedule B at the higher rates of 2½% or 2%, as applicable.

Reporting requirements

Report residential sales of gas (including propane in containers of 100 pounds or more), electricity, and steam services, on Schedule B, Part 1, on the Suffolk County 2½% entry line. Report sales of separately purchased transportation, transmission, or distribution of gas or electricity on Schedule B, Part 1, on the Suffolk County 2% entry line. Report sales of coal, fuel oil, and wood (for heating) for residential use on Schedule B, in Part 2, on the Suffolk County 2½% entry line.

Need help?



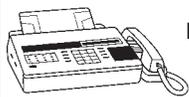
Telephone assistance is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday.

For business tax information, call the New York State Business Tax Information Center: 1 800 972-1233

For general information: 1 800 225-5829

To order forms and publications: 1 800 462-8100

From areas outside the U.S. and outside Canada: (518) 485-6800



Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676



Internet access: www.tax.state.ny.us



Hotline for the hearing and speech impaired: 1 800 634-2110 from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. If you do not own a telecommunications device for the deaf (TDD), check with independent living centers or community action programs to find out where machines are available for public use.



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.



If you need to write, address your letter to:
NYS TAX DEPARTMENT
TAXPAYER CONTACT CENTER
W A HARRIMAN CAMPUS
ALBANY NY 12227