

Dutchess County: Local Sales and Use Tax Rate on Residential Energy Sources and Services

Beginning **March 1, 2014**, sales of residential energy sources and services in Dutchess County are subject to $3\frac{3}{4}\%$ local sales and use tax. *Residential energy sources and services* are:

- natural gas
- propane sold in containers of 100 pounds or more
- electricity
- steam
- gas, electric, and steam services
- coal
- fuel oil
- wood (for heating purposes only)

Sales of residential energy sources and services are subject to sales tax at the rate in effect at the time of delivery to the customer, even if the sales were contracted for before this change, unless the sales are based on meter readings. See *Special transitional exceptions* below.

Reporting taxable sales on Schedule B, Taxes on Utilities and Heating Fuels

Part 1: Use the Dutchess County $3\frac{3}{4}\%$ entry line to report sales of residential gas, propane (100 pounds or more), electricity, and steam, as well as gas, electricity, and steam services.

Part 2: Use the Dutchess County $3\frac{3}{4}\%$ entry line to report sales of residential coal, fuel oil, and wood.

The tax rate on sales of nonresidential energy sources and services in Dutchess County is not affected by this change.

Special transitional exceptions: sales based on meter readings

If the meter is read on or after March 1, 2014, and the number of days from March 1, 2014, to the date of the meter reading is more than half the total number of days covered by the bill, the sale is subject to $3\frac{3}{4}\%$ local tax.