

**New York State Department of Taxation and Finance  
Taxpayer Services Division  
Technical Services Bureau**

TSB-M-82(15)S  
Sales Tax  
June 1, 1982

WESTCHESTER COUNTY INCREASES ITS LOCAL SALES AND USE TAX

BY 1/2% (FOR A TOTAL OF 1 1/2%)

According to the authority granted by section 1210 of Article 29 of the Tax Law, Westchester County has increased the county sales tax by 1/2% for a total of 1 1/2%, effective June 1, 1982. Due to this enactment, the sales and use taxes imposed by certain localities within the County of Westchester will be pre-empted by 1/2%.

The County rate of 1 1/2% will apply to sales of residential energy sources and services\* throughout Westchester County, except in the following localities which also impose sales and use taxes on residential energy sources and services\*:

<u>Locality</u>	<u>County Rate-</u>	<u>City Rate</u>	<u>School District Rate</u>	<u>Total Residential Rate</u>
Mount Vernon	1 1/2%	1 1/2%	-	3%
White Plains S.D.	1 1/2%	-	2%	3 1/2%
Yonkers	1 1/2%	2 1/2%	-	4%

In the White Plains school district, the rate for purchases of non-residential energy sources and services remains at 9 1/4% (4 1/4% State, 1 1/2% county, 1 1/2% city, and 2% school district).

The rate of 5 3/4% (1 1/2% County, 4 1/4% State ) will apply throughout the County to all other sales of property and services subject to sales and use tax by law, except in the following cities which impose additional sales and use taxes:

<u>Locality</u>	<u>Combined State, county, and city rate</u>
Mount Vernon	7 1/4%
New Rochelle	7 1/4%
Rye (on sales of admission, club dues and cabaret charges only)	7 1/4%
White Plains	7 1/4%
Yonkers	8 1/4%

\*Residential energy sources and services are:

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.

### Special Transitional Provisions

Where delivery or transfer of possession occurs on or after June 1, 1982, the new combined state and local sales and use tax rate applies, except in the following instances:

#### Lay-away sales

The old rate will apply if; (1) a written agreement was made prior to February 1, 1982, (2) the item sold was segregated from other similar property in the possession of the vendor prior to February 1, 1982, and (3) the purchaser pays at least 10% of the sales price prior to June 1, 1982.

#### Monthly utility bills for gas and electricity based on meter readings

If the meter is read on or after June 1, 1982, the increased local tax will be applied to the billing based on such reading only if more than ½ of the days covered by such bill are days after May 31, 1982.

#### Monthly telephone bills

The increased local tax will be applied to all bills dated on or after June 1, 1982. However, charges for services furnished before the date of the first of such bills will be taxable at the old rate.

#### Social and athletic club dues

The increased local tax will be applied to all bills covering any period which begins on or after June 1, 1982. The increased tax will not be applied to bills covering periods which begin before June 1, 1982. A quarterly or semi-annual billing mailed prior to June 1 for a period beginning on or after June 1 will be subject to the increased rate.

#### Admissions

Taxable admissions to an event occurring on or after June 1, 1982, are taxable at the increased rate unless the tickets were actually sold and delivered to the purchaser prior to June 1, 1982, regardless of whether the admission charge was paid before such date.

#### Hotel occupancy

The increased rate applies to all daily rentals on or after June 1, 1982, unless the occupant is a permanent resident (ninety days consecutive occupancy). If the rental is on other than a daily basis, the increased rate shall be applied to the charge on a prorated basis.

#### Pre-existing lump sum or unit price construction contracts

If such a contract was irrevocably entered into prior to December 28, 1981, the contractor will be allowed credit or refund of the increased local sales or use tax in respect to purchases if the tangible personal property is used solely in the performance of such contract.