

City of Mechanicville Eliminates Sales and Use Tax on  
Sales of Residential Energy Sources and Services

Effective September 1, 1982, the City of Mechanicville eliminated the local sales and use tax on residential energy sources and services\*. The tax rate in effect through August 31, 1982 is 2%; September 1, 1982 and thereafter the rate will be 0%.

Transitional Provisions

All sales of residential energy sources and services\* are subject to sales and use tax at the rate in effect at the time of delivery whether or not such sales were contracted prior to any change in the sales and use tax rate.

However, where residential energy sources and services are billed on a monthly, bi-monthly or other term basis as the result of meter readings (for example: metered residential electric service) the rate prior to September 1, 1982 is applicable to the entire bill if one-half or more of the billing period is for days prior to September 1, 1982. If more than one-half of the billing period is for days on and after September 1, 1982, the entire billing is exempt from both state and local sales and use tax.

\*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  
Gas, electric, and steam services