

City of Ogdensburg Local Sales and Compensating Use Tax Repealed Effective December 1, 2000

Attention:

All persons required to collect sales tax, pay sales or compensating use tax, or both: The city of Ogdensburg, located in St. Lawrence County, has passed a resolution effective December 1, 2000, repealing its local sales and use tax. Consequently, on and after that date, there will no longer be an Ogdensburg (city) reporting line on the sales and use tax returns and schedules.

Therefore, beginning December 1, 2000, **you must report all taxable transactions occurring in the city of Ogdensburg on the St. Lawrence County reporting line**, except as otherwise provided by the special transitional provisions below.

This change will affect only reporting lines and codes. The state and local sales tax rate within the city of Ogdensburg will remain at the combined rate of 7% (4% state plus 3% St. Lawrence County).

Reporting requirements

All taxable sales made in St. Lawrence County (including those made within the city of Ogdensburg) reported on page 3 of sales and use tax returns Form ST-100, Form ST-101, and Form ST-810, or on page 1 of Form ST-102, must be reported on the 7% St. Lawrence County entry line.

All **Schedule H** filers reporting retail sales of eligible clothing and footwear for under \$110 must enter this information on the St. Lawrence County 3% entry line.

All **Schedule FR** filers reporting retail sales of motor fuel and diesel motor fuel, and fuel taken from inventory, as explained in the Schedule FR instructions, must enter this information on the St. Lawrence County 7% entry line.

All **Schedule B** filers reporting sales of **residential** gas, electric, and steam services, and transportation and delivery charges, must enter this information on the St. Lawrence County (outside Ogdensburg School District) 3% and 2¼% entry lines, and on the Ogdensburg School District 6% and 4½% entry lines, in Part 1. Report sales of **residential** use of coal, fuel oil, and wood (for heating) on the St. Lawrence County 3% entry line, in Part 2. Report sales of **nonresidential** gas, electric, refrigeration, and steam services, and transportation and delivery charges, on the St. Lawrence County (outside Ogdensburg School District) 7% and 5¼% entry lines, and on the Ogdensburg School District 10% and 7½% entry lines, in Part 3.

All **Schedule T** filers reporting sales and purchases on telephone services, telephone answering services, and telegraph services must enter this information on the Ogdensburg School District 10% entry line.

Special transitional provisions

Since the combined rate of sales tax within the city of Ogdensburg will remain the same (7%), the transitional provisions will affect only reporting lines and codes. Therefore, if delivery or transfer of possession occurs on or after December 1, 2000, sales within the city of Ogdensburg must be reported on the St. Lawrence County line, except as provided in (a) through (g) below. Since future tax returns and schedules will not have a city of Ogdensburg reporting line, any receipts required to be reported for the city of Ogdensburg must be manually entered.

(a) Layaway sales

Report taxable transactions occurring on or after December 1, 2000, on the St. Lawrence County line unless: (1) a written agreement was made before August 1, 2000; (2) before August 1, 2000, the item sold was segregated from other similar property in the possession of the vendor; and (3) the purchaser pays at least 10% of the sales price before December 1, 2000. Report these receipts as Ogdensburg (city only) code 4012.

(b) Utility bills for gas and electricity based on meter readings

For meters read on or after December 1, 2000, calculate the number of days from December 1 to the date of the meter reading. If it is less than half the total number of days covered by the bill, report the receipts from the sales of nonresidential energy in the city of Ogdensburg.

(c) Telephone bills

Report charges for services furnished before December 1, 2000, in the city of Ogdensburg, even if billed on or after December 1, 2000.

(d) Telephone answering services

Prorate receipts that cover a period beginning before and ending after December 1, 2000. Receipts for the period prior to December 1, 2000, must be recorded on the Ogdensburg (city) line. Receipts for the period on or after December 1, 2000, must be reported on the St. Lawrence County line.

(e) Social and athletic club dues

Report all dues and related charges covering a period that begins before December 1, 2000, on the Ogdensburg (city) line (no matter when billed or paid).

(f) Admissions

For events occurring on or after December 1, 2000, unless you sell (other than for resale) and deliver tickets to a purchaser before December 1, 2000, report the taxable admission on the St. Lawrence County line.

(g) Hotel occupancy

Report all taxable daily rentals occurring before December 1, 2000, on the Ogdensburg (city) line. If the rental is on other than a daily basis, you must prorate the receipts between the city of Ogdensburg and St. Lawrence County.

For collection charts, see *Need help?* below.

Need help?

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

Tax information: 1 800 972-1233

Forms and publications: 1 800 462-8100

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

Fax-on-demand forms: 1 800 748-3676

Internet access: <http://www.tax.state.ny.us>

Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110 (8:30 a.m. to 4:25 p.m., eastern time)



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 Assistance Bureau, W A Harriman Campus, Albany NY 12227.