



# City of Ogdensburg Local Sales and Compensating Use Tax Repealed Effective December 1, 2000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:** This notice contains **additional and more detailed special transitional provisions** than the ones contained in notice **ST-00-4**, with an (11/00) print date. It should be used in conjunction with that notice, as it is **not a replacement** for ST-00-4.

## 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 (h) 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 or the Ogdensburg School District (inside city) must be manually entered using the codes and percentages as shown below.

### (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) 7%, code 4012.

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

If the meter is read on or after December 1, 2000, and the number of days from December 1, 2000, 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 as follows:

- Part 1: Residential
  - St. Lawrence County (outside Ogdensburg S.D.) 3%, code 4083
  - St. Lawrence County (outside Ogdensburg S.D.) 2¼%, code 4084\*
  - Ogdensburg S.D. 6%, code 4077
  - Ogdensburg S.D. 4½%, code 4075\*
- Part 3: Nonresidential
  - St. Lawrence County (outside Ogdensburg S.D.) 7%, code 4087
  - St. Lawrence County (outside Ogdensburg S.D.) 5¼%, code 4085\*
  - Ogdensburg S.D. 10%, code 4079
  - Ogdensburg S.D. 7½%, code 4078\*

Otherwise report sales of these services on Schedule B as follows:

- Part 1: Residential
  - Ogdensburg S.D. (inside city) 6%, code 4016
  - Ogdensburg S.D. (inside city) 4½%, code 4045\*
- Part 3: Nonresidential
  - Ogdensburg S.D. (inside city) 10%, code 4015
  - Ogdensburg S.D. (inside city) 7½%, code 4023\*

\*These rates and codes are for transportation and delivery charges only.

### (c) Utility bills for sales of residential energy

Report charges for sales of residential use of coal, fuel oil, and wood (for heating) where the date of delivery or transfer of possession takes place on or after December 1, 2000, on Schedule B as follows, even if the charges were rendered under a contract entered into before December 1, 2000:

- Part 2: Residential
  - St. Lawrence County 3%, code 4082

Report charges for sales where the date of delivery or transfer of possession took place before December 1, 2000, on Schedule B as follows:

- Part 2: Residential
  - Ogdensburg (city) 3%, code 4020

### (d) Telephone bills

Report charges for services furnished on or after the date of the first bill dated in December 2000, on Schedule T as follows:

- Ogdensburg S.D. 10%, code 4076

Report charges for services furnished before the date of the first bill dated in December 2000, on Schedule T as follows, even though the services may have been furnished after December 1:

- Ogdensburg S.D. (inside city) 10%, code 4032

### (e) Telephone answering services

Report receipts that apply to charges incurred on or after December 1, 2000, on Schedule T as follows:

- Ogdensburg S.D. 10%, code 4076

Prorate and report receipts that cover a period beginning before and ending after December 1, 2000, on Schedule T as follows:

- Receipts incurred before December 1, 2000:
  - Ogdensburg S.D. (inside city) 10%, code 4032

Report receipts incurred after December 1, 2000, as noted above.

### (f) Social and athletic club dues

Regardless of the date a bill is mailed, report all bills covering any period that begins on or after December 1, 2000, on the St. Lawrence County line. Report all bills covering periods that begin before December 1, 2000, as:

- Ogdensburg (city) 7%, code 4012

### (g) Admissions

Report taxable admissions to an event occurring on or after December 1, 2000, on the 7% St. Lawrence County line, code 4087, whether or not the admission charge was paid before that date, unless the tickets were sold and delivered before December 1, 2000, to the person who would be attending the event.

### (h) Hotel occupancy

Report all daily rentals on or after December 1, 2000, on the St. Lawrence County line, unless the occupant pays no tax because he or she is a permanent resident (90 days consecutive occupancy). Report all taxable daily rentals occurring before December 1, 2000, as:

- Ogdensburg (city) 7%, code 4012

If the rental is on other than a daily basis, prorate the amount of rent to be reported on the St. Lawrence County line.

**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: [www.tax.state.ny.us](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.