



## Sullivan County Local Sales and Use Tax on Residential Energy Sources and Services

Beginning September 1, 2020, Sullivan County is imposing a temporary 4% local sales and use tax on receipts from the retail sale of residential energy sources and services. The term *residential energy sources and services* means the following tangible personal property and services used for residential purposes:

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

This local imposition will expire on February 28, 2023.

### Reporting taxable sales and uses in Sullivan County on Schedule B, *Taxes on Utilities and Heating Fuels*

- **Part 1:** Use the *Sullivan County 4%* entry line to report sales of residential gas, propane (100 pounds or more), electricity, and steam, as well as gas, electric, and steam services.
- **Part 2:** Use the *Sullivan County 4%* entry line to report sales of residential coal, fuel oil, and wood (for heating).
- **Part 4:** Use the *Sullivan County 4%* entry line to report sales of residential electricity sold under a solar power purchase agreement.

### Special transitional exceptions

Sales of consumer utilities 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, except as described in Tax Bulletin *Transitional Provisions for Sales Tax Rate Changes* (TB-ST-895).



## Local Sales and Use Tax Rates on Residential Energy Effective September 1, 2020

The Tax Law provides that residential energy sources and services are exempt from the 4% New York State sales and use tax, and the 3/8% sales and use tax imposed in the Metropolitan Commuter Transportation District (MCTD), if applicable. The term *residential energy sources and services* means the following tangible personal property and services used for residential purposes:

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

Counties and cities that impose a local sales and use tax may choose to either tax or exempt the residential energy sources and services listed above. Also, certain school districts are authorized to impose a sales and use tax on natural gas, propane (in containers of 100 pounds or more), electricity, and steam, as well as on gas, electric, and steam services.

Part 1 lists the jurisdictions that impose a local tax on residential sales of gas, propane (in containers of 100 pounds or more), electricity, and steam, and the applicable tax rate.

Part 2 lists the jurisdictions that impose a local tax on residential sales of coal, fuel oil, and wood (for heating), and the applicable tax rate.

Localities or school districts not listed in this publication do not impose a local tax on residential energy sources and services.

Any items changed from the previous version appear in ***boldface italics***.

### Part 1 – Jurisdictions that tax residential gas, propane (100 pounds or more), electricity, and steam

Taxing jurisdiction (county names added for clarification)	Tax rate %
Albany School District ( <i>Albany County</i> )	3
Cohoes School District ( <i>Albany County</i> )	3
Watervliet School District ( <i>Albany County</i> )	3
Allegany County	4½
Cattaraugus County (outside the following)	3
Olean (city)	3
Salamanca (city)	3
Cayuga County (outside the following)	4
Auburn (city)	4
Chemung County	4
Norwich (city) ( <i>Chenango County</i> )	3
Hudson School District ( <i>Columbia County</i> )	3
Cortland County	4
Poughkeepsie School District ( <i>Dutchess County</i> )	3
Erie County (outside the following)	4¾
Lackawanna School District	7¾
Franklin County	2
Gloversville School District ( <i>Fulton County</i> )	3
Johnstown School District (in <i>Fulton County</i> )	3
Batavia School District ( <i>Genesee County</i> )	3
Watertown School District ( <i>Jefferson County</i> )	3
Oneida (city) ( <i>Madison County</i> )	2
Johnstown School District (in <i>Montgomery County</i> )	3
Glen Cove School District ( <i>Nassau County</i> )	3
Long Beach School District ( <i>Nassau County</i> )	3
Niagara County (outside the following)	4
Lockport (city)	4
Niagara Falls School District	7
Utica School District ( <i>Oneida County</i> )	3

Taxing jurisdiction (county names added for clarification)	Tax rate %
<b><i>Onondaga County<sup>1</sup></i></b>	<b>4</b>
Middletown School District ( <i>Orange County</i> )	3
Newburgh School District (outside city) ( <i>Orange County</i> )	3
Newburgh School District (inside city) ( <i>Orange County</i> )	6
Port Jervis (city) ( <i>Orange County</i> )	3
Orleans County	4
Oswego (city) ( <i>Oswego County</i> )	4
Rensselaer School District ( <i>Rensselaer County</i> )	3
Troy School District ( <i>Rensselaer County</i> )	3
Rockland County	4
Schenectady County (outside the following)	4
Schenectady School District	7
Hornell School District ( <i>Steuben County</i> )	2½
St. Lawrence County (outside the following)	4
Ogdensburg School District	7
Suffolk County	2½
<b><i>Sullivan County<sup>2</sup></i></b>	<b>4</b>
Tioga County	3
Tompkins County (outside the following)	4
Ithaca (city)	4
Westchester County (outside the following)	4
Mount Vernon School District (outside city)	7
Mount Vernon School District (inside city)	7
New Rochelle School District	6
Peekskill School District	7
Rye City School District	7
White Plains School District	6
Yonkers (city)	4½
New York City	4½

## Part 2 – Jurisdictions that tax residential coal, fuel oil, and wood (for heating)

Taxing jurisdiction (county names added for clarification)	Tax rate %
Allegany County	4½
Cattaraugus County (outside the following)	3
Olean (city)	3
Salamanca (city)	3
Cayuga County (outside the following)	4
Auburn (city)	4
Chemung County	4
Norwich (city) ( <i>Chenango County</i> )	3
Cortland County	4
Erie County	4¾
Franklin County	2
Oneida (city) ( <i>Madison County</i> )	2
Niagara County	4
<b>Onondaga County<sup>1</sup></b>	<b>4</b>
Orleans County	4
Oswego (city) ( <i>Oswego County</i> )	4
Rockland County	4
Schenectady County	4
St. Lawrence County	4
Suffolk County	2½
<b>Sullivan County<sup>2</sup></b>	<b>4</b>
Tioga County	3
Tompkins County (outside the following)	4
Ithaca (city)	4
Westchester County (outside the following)	4
Mount Vernon (city)	4
New Rochelle (city)	3
Yonkers (city)	4½
New York City	4½

<sup>1</sup> Additional local rate of 4% will expire on November 30, 2022.

<sup>2</sup> Additional local rate of 4% will expire on February 28, 2023.

### Need help?



Visit our website at **[www.tax.ny.gov](http://www.tax.ny.gov)**

- get information and manage your taxes online
- check for new online services and features

#### Telephone assistance

Sales Tax Information Center: 518-485-2889

To order forms and publications: 518-457-5431

Text Telephone (TTY) or TDD Dial 7-1-1 for the  
equipment users New York Relay Service