

## **Nassau County Local Sales and Use Tax on Residential Energy Sources and Services Effective June 1, 2009**

### **All vendors of utility services:**

Nassau County has enacted legislation to impose local sales and use tax on receipts from the sale of energy sources and services used for residential purposes. As of June 1, 2009, sales of **residential energy sources and services in Nassau County** (outside the Glen Cove School District and the Long Beach School District) are subject to tax at the rate of **2½%**. As of June 1, 2009, sales of residential energy sources and services in Nassau County **within** the Glen Cove School District and the Long Beach School District are subject to tax at the rate of **5½%**.

This change will affect your tax collections and payments if you make sales of residential energy sources and services in Nassau County, including the Glen Cove and Long Beach school districts.

Residential energy sources and services include:

- gas, propane in containers of 100 pounds or more, electricity, and steam; and
- coal, fuel oil, and wood for residential heating.

### **Reporting requirements:**

Report residential sales of gas, propane in containers of 100 pounds or more, electricity, or steam, in Nassau County, on Schedule B, Part 1, on the *Nassau County (outside the following)* 2½% entry line. Report sales of these services made in the Glen Cove School District and in the Long Beach School District on Schedule B, Part 1, on the *Glen Cove S.D.* 5½% entry line or the *Long Beach S.D.* 5½% entry line. Report sales of coal, fuel oil, and wood (for heating) for residential use, on Schedule B, Part 2, on the *Nassau County* 2½% entry line. The tax rate change described in this notice **does not affect** the rates of tax imposed on **nonresidential energy sources and services in the Glen Cove and Long Beach school districts.**

### **Special transitional provisions:**

Unless the sales are based on meter readings, sales of residential energy sources and services made on or after June 1, 2009, are subject to sales tax at the rate in effect at the time of delivery to the customer, whether or not these sales were contracted for prior to any change in the sales tax rate. Where the bill for a sale is based on a meter reading that occurs on or after June 1, 2009, and the number of days from June 1, 2009, 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 at the higher rates.