

## **Enlarged City School District of Troy Increases its Sales and Use Tax on Utility Services Effective September 1, 2010**

### **Attention:**

**All persons required to collect sales tax, pay compensating use tax, or both:** The Board of Education of the Enlarged City School District of Troy has passed a resolution increasing its 2% sales tax on consumer utilities to 3% effective September 1, 2010. This change will affect your tax collections and payments if you make taxable sales or deliveries to customers, or if you make taxable uses, within the Enlarged City School District of Troy.

Therefore, beginning September 1, 2010, all taxable sales and deliveries of consumer utilities made within the Enlarged City School District of Troy are subject to tax at the 3% rate, except as otherwise provided by the special transitional provisions listed below.

### **Reporting requirements**

All **Schedule B** filers reporting sales of **residential** gas, propane in containers of 100 pounds or more, electricity, and steam, must enter this information on Schedule B, Part 1, on the Troy S. D. 3% entry line.

All **Schedule B** filers reporting sales of **nonresidential** gas, propane in containers of 100 pounds or more, electricity, refrigeration, and steam, must enter this information on Schedule B, Part 3, on the Troy S. D. 11% entry line.

All **Schedule T** filers reporting sales of telephone services, telephone answering services, and telegraph services, must enter this information on Schedule T, on the Troy S. D. 11% entry line.

### **Special transitional provisions**

#### **(a) Utility bills**

If the meter is read on or after September 1, 2010, and the number of days from September 1, 2010, to the date of the meter reading is more than half the total number of days covered by the bill, you must report the sale at the higher rates effective September 1, 2010.

#### **(b) Telephone bills**

Report charges for services furnished on or after the date of the first bill dated in September 2010 at the higher rates. Report charges for services furnished before the date of the first bill dated in September 2010 at the lower rates, even though the services may be furnished after September 1, 2010.

#### **(c) Telephone answering services**

Prorate receipts that cover a period beginning before and ending after September 1, 2010. Receipts for the period prior to September 1, 2010, must be reported at the lower rates. Report receipts for the period on and after September 1, 2010, at the higher rates.

## Need help?



**Internet access:** *www.nystax.gov*  
(for information, forms, and publications)



**Fax-on-demand forms:** Forms are  
available 24 hours a day,  
7 days a week. 1 800 748-3676



**Telephone assistance** is available from 8:00 A.M. to  
5:00 P.M. (eastern time), Monday through Friday.

**Sales Tax Information Center:** (518) 485-2889  
For in-state callers without free  
long distance: 1 800 698-2909

To order forms and publications: (518) 457-5431  
For in-state callers without free  
long distance: 1 800 462-8100



**Text Telephone (TTY) Hotline** (for persons with  
hearing and speech disabilities using a TTY): If you  
have access to a TTY, contact us at 1 800 634-2110.  
If you do not own a TTY, check with independent  
living centers or community action programs to find  
out where machines are available for public use.



**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, call the information  
center.