

## Chautauqua County Sales and Use Tax Rate Decrease Effective December 1, 2010

### Attention:

**All persons required to collect sales tax, pay compensating use tax, or both:** Chautauqua County has enacted legislation to decrease its local sales and use tax rate. **As of December 1, 2010, the combined state and local tax rate imposed in Chautauqua County is decreased to 7½%.** This includes the 4% state tax and the 3½% Chautauqua County local tax. This change will affect your tax collections and payments if you make taxable sales or deliveries to customers, or if you make taxable uses, in Chautauqua County.

Therefore, beginning December 1, 2010, **all taxable sales and uses in Chautauqua County are subject to tax at the 7½% rate**, except as otherwise provided by the special transitional provisions below.

### Reporting requirements

All taxable sales made within Chautauqua County reported on sales and use tax returns Form ST-100, Form ST-101, and Form ST-810, must be reported on the Chautauqua County 7½% entry line.

All **Schedule FR** filers reporting retail sales of motor fuel and diesel motor fuel must enter this information as instructed on the schedule.

### Special transitional provisions

All sales and uses occurring on or after December 1, 2010, are taxed at the rate of 7½%, except as provided below:

#### (a) Layaway sales

The new tax rate of 7½% will apply to all sales in which the purchaser takes delivery of the merchandise on or after December 1, 2010.

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

If the meter is read on or after December 1, 2010, and the number of days from December 1, 2010, 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 at the lower rate of 7½%. Chautauqua County does not impose sales tax on residential energy sources and services.

#### (c) Telephone bills

Report charges for services furnished on or after the date of the first bill dated in December 2010 at the lower rate of 7½%. Report charges for services furnished before the date of the first bill dated in December 2010 at the higher rate of 7¾%, even though the services may be furnished on or after December 1, 2010.

#### (d) Telephone answering services

Prorate receipts that cover a period beginning before and ending on or after December 1, 2010. Receipts for the period prior to December 1, 2010, must be reported at the higher rate of 7¾%. Report receipts for the period on and after December 1, 2010, at the lower rate of 7½%.

#### (e) 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, 2010, at the lower rate of 7½%. Report all bills covering periods that begin before December 1, 2010, at the higher rate of 7¾%.

#### (f) Admissions

Report taxable admissions to an event occurring on or after December 1, 2010, at the lower rate of 7½%, whether or not the admission charge was paid before that date, unless the tickets were sold and delivered before December 1, 2010, to the person attending the event.

#### (g) Hotel occupancy

Report all taxable daily rentals occurring on or after December 1, 2010, at the lower rate of 7½%. Report all taxable daily rentals occurring before December 1, 2010, at the higher rate of 7¾%. If the rental is on other than a daily basis, prorate the amount of rent between the number of days taxable at the higher rate and the number of days taxable at the lower rate.