



Cayuga County Local Sales and Use Tax Exemption on Residential Energy Sources and Services

Beginning September 1, 2022, receipts from the retail sale of **residential** energy sources and services in **Cayuga County** are exempt from the county's sales and use tax. These sales and uses are already exempt from New York State tax.

Sales of residential energy sources and services, other than electricity sold under a solar power purchase agreement, within the city of **Auburn** remain subject to the city's sales and use tax. As a result, the **Auburn** (city) combined county and city rate for these sales decreases from 4% to 2%.

Sales of residential electricity sold under a solar power purchase agreement are already exempt from the state and city of Auburn's sales and use tax. As a result of the county exemption, effective September 1, 2022, these sales in the city of Auburn are fully exempt from state and local sales and use tax.

The sales tax rate on **nonresidential** energy sources and services is not affected by this change.

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)

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 \(TB-ST-895\)](#).