



Jefferson County Increases Sales and Use Tax Rate
Effective December 1, 2015

Beginning **December 1, 2015**, Jefferson County is increasing its local sales and use tax rate. The combined state and local tax rate in Jefferson County increases from 7¾% to 8%. This new tax rate applies to all taxable sales, services, deliveries, and uses in Jefferson County.

Reporting taxable sales and uses

Main return: Use the Jefferson County 8% entry line to report taxable sales and uses in Jefferson County.

Schedule B - Part 3: Use the Watertown S.D. 11% entry line to report sales of nonresidential gas, propane (100 pounds or more), electricity, and steam, and all refrigeration sales. Use the Jefferson County 8% entry line on the main return to report sales in Jefferson County outside the Watertown School District.

Jefferson County does not impose tax on residential energy sources and services. The Jefferson County tax increase beginning December 1, 2015, **does not affect** the rate of tax imposed on sales or uses of **residential** energy sources and services in the Watertown School District.

Schedule H: Use the Jefferson County 4% entry line to report sales and uses of clothing and footwear eligible for exemption.

Schedule T: Use the Watertown S.D. 11% entry line to report sales of telephone services within the school district. Use the Jefferson County 8% entry line on the main return to report sales in Jefferson County outside the Watertown School District.

Schedule FR: Use the Jefferson County 4% entry line to report the local sales tax on retail sales and uses of qualified motor fuel and highway diesel motor fuel. New York State's cents-per-gallon rate in Jefferson County remains 8 cents per gallon.

Special transitional exceptions

Taxable sales and uses made on or after December 1, 2015, are taxed at **8%**, except as described below.

Admissions

Report taxable admissions to an event occurring on or after December 1, 2015, at the higher rate of 8%, whether or not the admission charge was paid before that date, unless the tickets were sold and delivered before December 1, 2015, to the person attending the event.

Hotel occupancy

Report all taxable daily rentals occurring before December 1, 2015, at the lower rate of 7¾%. Report all taxable daily rentals occurring on or after December 1, 2015, at the higher rate of 8%. 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.

Layaway sales

Report sales and uses at the lower rate of 7¾% only if both of the following conditions are met:

- before August 1, 2015, a written agreement was made and the item sold was segregated from other similar property in the possession of the vendor, and
- before December 1, 2015, the purchaser has paid at least 10% of the sales price.

Pre-existing lump sum or unit price construction contracts

Contractors purchasing materials in Jefferson County for use in construction contracts pay the rate of 7¾% on purchases made before December 1, 2015, and 8% on purchases made on or after December 1, 2015. Contractors who irrevocably entered into a pre-existing lump sum or unit price construction contract before August 25, 2015 (the date on which the local legislation was adopted), may request a credit or refund of the additional ¼% local sales and use tax paid on or after December 1, 2015. This credit or refund applies only to purchases of tangible personal property used solely in the performance of the contract.

Social and athletic club dues

Report all dues covering periods that begin before December 1, 2015, at the lower rate of 7¾%. Report all dues covering any period that begins on or after December 1, 2015, at the higher rate of 8%, regardless of the date the bill is mailed.

Telephone answering services

Report charges for services provided before December 1, 2015, at the lower rate of 7¾%. Report charges for services provided on or after December 1, 2015, at the higher rate of 8%. For services covering a period beginning before and ending on or after December 1, 2015, prorate the charges.

Telephone bills

Report charges for services furnished before the date of the first bill dated in December 2015 at the lower rate of 7¾%, even though the services may be furnished on or after December 1, 2015. Report charges for services furnished on or after the date of the first bill dated in December 2015 at the higher rate of 8%.

Utility bills - nonresidential gas and electricity based on meter readings

Report the sale at the higher rates if the meter is read on or after December 1, 2015, and the number of days from December 1, 2015, to the date of the meter reading is more than half the total number of days covered by the bill.