

# ULSTER COUNTY LEGISLATIVE NEWS

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**FOR IMMEDIATE RELEASE**  
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**December 5, 2013**

## **ULSTER COUNTY LEGISLATURE REMINDS ALL TO NOT ONLY SHOP LOCAL BUT PAY 1% LESS**

(Kingston, NY) This holiday season Ulster County residents will be paying 1% less for their purchases. The Ulster County Legislature shares with all the New York State Department of Taxation and Finance Statement (ST-13-5) entitled "Ulster County Decreases Sales and Use Tax Rate – Effective December 1, 2013". All taxable sales and uses made on or after December 1, 2013 in the County of Ulster are now taxed at 7%.

Customers will save on purchases made on food, clothing, appliances, electronics, admissions, hotel occupancy, telephone bills, utility bills and other goods. And while 17 States offer annual sales tax holidays, the Ulster County sales tax decrease is expected to end early in 2014 after the vote of the New York State Assembly on the 2013 Ulster County Home Rule Request as submitted in January 2013.

A sales tax holiday is not new to New York State as an annual State sales tax holiday for clothing was started in 1997 in New York to cut down on shoppers hopping over to New Jersey for lower sales taxes.

Shoppers are encouraged to review their receipts and statements to ensure accuracy in their taxes. If someone finds they have been charged at a higher tax rate after December 1, 2013, they can submit an Application for Credit or Refund of Sales or Use Tax located at <http://www.tax.ny.gov/bus/ads/au11.htm>.

If consumers find a business that refuses to adjust their sales tax, they can inform the State Department of Taxation and Finance at 518-457-0578 or online at <http://www.tax.ny.gov/reporttaxfraud.htm>.

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## **Ulster County Decreases Sales and Use Tax Rate Effective December 1, 2013**

Beginning December 1, 2013, Ulster County's local sales and use tax rate decreases from 4% to 3%. Therefore, the combined state and local tax rate imposed in Ulster County decreases from 8% to 7%. This new tax rate applies to all taxable sales, services, deliveries, and uses in Ulster County.

For exceptions, see *Special transitional exceptions* below.

### **Reporting taxable sales and uses**

**Main return:** Use the *Ulster County 7%* entry line to report taxable sales and uses in Ulster County.

**Schedule H:** Use the *Ulster County 3%* entry line to report sales and uses of clothing and footwear eligible for exemption.

**Schedule FR:** Use the *Ulster County 3%* 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 Ulster County remains 8 cents per gallon.

### **Special transitional exceptions**

Taxable sales and uses made on or after December 1, 2013, are taxed at 7%, except as described below:

#### **Admissions**

Report taxable admissions to an event occurring on or after December 1, 2013, at the lower rate of 7%, whether or not the admission charge was paid before that date, unless the tickets were sold and delivered before December 1, 2013, to the person attending the event.

#### **Hotel occupancy**

Report all taxable daily rentals occurring before December 1, 2013, at the higher rate of 8%. Report all taxable daily rentals occurring on or after December 1, 2013, at the lower rate of 7%. 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 7% if the purchaser takes delivery of the merchandise on or after December 1, 2013.

### **Social and athletic club dues**

Report all dues covering periods that begin before December 1, 2013, at the higher rate of 8%. Report all dues covering any period that begins on or after December 1, 2013, at the lower rate of 7%, regardless of the date the bill is mailed.

### **Telephone answering services**

Report charges for services provided before December 1, 2013, at the higher rate of 8%. Report charges for services provided on or after December 1, 2013, at the lower rate of 7%. For services covering a period beginning before and ending on or after December 1, 2013, prorate the charges.

### **Telephone bills**

Report charges for services furnished before the date of the first bill dated in December 2013 at the higher rate of 8%, even though the services may be furnished on or after December 1, 2013. Report charges for services furnished on or after the date of the first bill dated in December 2013 at the lower rate of 7%.

### **Utility bills: nonresidential gas and electricity based on meter readings**

Report the sale at the lower rate of 7% if the meter is read on or after December 1, 2013, and the number of days from December 1, 2013, to the date of the meter reading is more than half the total number of days covered by the bill. Ulster County does **not** impose tax on residential energy sources and services.

## Need help?



Visit our Web site at ***www.tax.ny.gov***

- get information and manage your taxes online
- check for new online services and features



**Text Telephone (TTY) Hotline** (for persons with hearing and speech disabilities using a TTY): If you have access to a TTY, contact us at (518) 485-5082. 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.



### Telephone assistance

**Sales Tax** Information Center: (518) 485-2889

To order forms and publications: (518) 457-5431



**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.