



## City of Ogdensburg Imposes Local Sales and Use Tax

The city of Ogdensburg, in St. Lawrence County, has enacted a local sales and use tax effective **March 1, 2022**. The rates to charge in the county and city remain the same; this enactment only changes how transactions must be reported on sales and use tax returns.

New reporting lines will be added to returns and schedules to differentiate between sales made within and outside the city limits beginning with the quarterly returns for the March 1, 2022, through May 31, 2022, reporting period.

### Reporting taxable sales and uses

Report taxable sales and uses made within the city of Ogdensburg as indicated below:

- **Main return:** Use the Ogdensburg (city) 8% entry line to report taxable sales and uses in the city of Ogdensburg.
- **Schedule B:**
  - Part 1 - Use the Ogdensburg S. D. (outside city) 7% and Ogdensburg S. D. (inside city) 7% entry lines to report sales of residential gas, propane (100 pounds or more), electricity, and steam in the Ogdensburg City School District, as applicable.
  - Part 2 - Use the Ogdensburg (city) 4% entry line to report sales of residential coal, fuel oil, and wood (for heating) in the city of Ogdensburg.
  - Part 3 - Use the Ogdensburg S. D. (outside city) 11% and Ogdensburg S. D. (inside city) 11% entry lines to report sales of nonresidential gas, propane (100 pounds or more), electricity, and steam, and all refrigeration sales in the Ogdensburg City School District, as applicable.
  - Part 4 - Use the Ogdensburg S. D. (outside city) 7% and Ogdensburg S. D. (inside city) 7% entry lines to report sales of residential electricity sold under a solar power purchase agreement (PPA) in the Ogdensburg City School District, as applicable.
  - Part 5 - Use the Ogdensburg S. D. (outside city) 7% and Ogdensburg S. D. (inside city) 7% entry lines to report sales of nonresidential electricity sold under a solar power purchase agreement (PPA) in the Ogdensburg City School District, as applicable.
  - Part 6 - Use the Ogdensburg S. D. (outside city) 7% and Ogdensburg S. D. (inside city) 7% entry lines to report sales of nonresidential electricity and hydrogen from commercial fuel cell systems equipment in the Ogdensburg City School District, as applicable.

- **Schedule H:** Use the Ogdensburg (city) 4% entry line to report sales and uses of clothing and footwear eligible for exemption in the city of Ogdensburg.
- **Schedule T:** Use the Ogdensburg S. D. (outside city) 11% and Ogdensburg S. D. (inside city) 11% entry lines to report sales of telephone services, telephone answering services, and telegraph services in the Ogdensburg City School District, as applicable.
- **Schedule FR:** Use the Ogdensburg (city) 4% entry line to report retail sales of qualified motor fuel and highway diesel motor fuel in the city of Ogdensburg.

Sales made within St. Lawrence County but outside the city of Ogdensburg will continue to be reported on the St. Lawrence County entry lines of the returns.

### **Special transitional exceptions**

Since the combined rate of sales tax within the city of Ogdensburg will remain the same (8%), the transitional provisions will affect only reporting lines and codes. Sales and uses within the city on or after March 1, 2022, must be reported on the Ogdensburg (city) entry line except as described in Tax Bulletin [Transitional Provisions for Sales Tax Rate Changes \(TB-ST-895\)](#).