

Sales Tax Overview

Sales of Electricity and Natural Gas

(Effective 12/1/2019)

		<u>Full Service and Delivery Only ESCO</u>	<u>Poughkeepsie School District Full Service and Delivery Only ESCO</u>	<u>Newburgh School District Full Service and Delivery Only ESCO</u>
		Sales Tax Applies	Sales Tax Applies	Sales Tax Applies
Non Residential Customer	Delivery Charge	Yes	Yes **	Yes
	Commodity Charge	Yes	Yes **	Yes
Residential Customer	Delivery Charge	No	Yes **	Yes *
	Commodity Charge	No	Yes **	Yes *

* City of Newburgh 3% tax and/or 3% Newburgh School District tax applies for a possible total of 6% if customer resides in both.

** Poughkeepsie City School District additional 3% tax applies if the customer resides within the territorial limits of the City of Poughkeepsie.

Note: Customer can be liable for use tax if ESCO does not charge sales tax on bill, unless exempt use exists.

Central Hudson is not a tax advisor and is not offering tax advice. Central Hudson is not liable for decisions made by customers to contract with an ESCO, or otherwise, based upon the information provided. If you have any questions concerning how sales and use tax may affect your energy decisions, you should consult with your tax advisor regarding the application of the above general rules to your specific situation.