



NYS Sales Tax Changes to Customer Bills



All Customers:

A new 'Sales Tax' line item will be included on the back page of the monthly bill under the 'Delivery Service Charges' section. The new line item will separate the sales tax applicable to delivery service from the sales tax applicable to commodity/supply service. For those customers that purchase their commodity/supply service from National Fuel, there will be no change to the sales tax rate or amount due.

Before: (\$60.73 X 4.75%) + (\$43.09 X 4.75%) = \$4.93

Current Month Charges		108.75
Includes the following Gas Supply and Delivery Service Charges:		
Gas Supply Charges 		
Commodity:	149 ccf x 0.407584	60.73
Sales Tax		4.93
Total Gas Supply Charges:		65.66
Delivery Service Charges 		
Customer Charge (including 4 ccf):		15.54
Delivery of 46 ccf x 0.373913		17.20
Delivery of 99 ccf x 0.102222		10.12
Delivery Adjustment Charge of 149 ccf x -0.008591		-1.28
Weather Adjustment		-0.39
Billing Service Charge		1.04
Tariff Surcharge		0.86
Total Delivery Service Charges:		43.09

After: \$60.73 X 4.75% = \$2.88 \$43.09 X 4.75% = \$2.05

Current Month Charges		108.75
Includes the following Gas Supply and Delivery Service Charges:		
Gas Supply Charges 		
Commodity:	149 ccf x 0.407584	60.73
Sales Tax		2.88
Total Gas Supply Charges:		63.61
Delivery Service Charges 		
Customer Charge (including 4 ccf):		15.54
Delivery of 46 ccf x 0.373913		17.20
Delivery of 99 ccf x 0.102222		10.12
Delivery Adjustment Charge of 149 ccf x -0.008591		-1.28
Weather Adjustment		-0.39
Billing Service Charge		1.04
Tariff Surcharge		0.86
Sales Tax		2.05
Total Delivery Service Charges:		45.14

National Fuel Customers who purchase their commodity/supply service from a third party Natural Gas Supplier:

The 2019 New York State Executive Budget, Section 1105-C tax law was repealed. This law exempted customers enrolled with a third party supplier from paying sales tax on the delivery/distribution charges of natural gas.

Beginning June 1, 2019, you may begin paying sales tax on these charges based on the jurisdiction in which you live. In the example above, an ESCO enrolled customer would pay an additional \$2.05 in sales tax after June 1.

A new 'Sales Tax' line item will be included on the back page of your monthly bill under the 'Delivery Service Charges' section if applicable. For further information please visit:

www.natfuel.com/utility/forhome/Choice_FAQ.aspx