NEW YORK STATE HORTICULTURAL SOCIETY SHOW

The annual meeting of the New York State Horticultural Society will be held on January 10-11 at the Rochester Dome Center. This meeting features an extensive trade show. Registration is at the door. The Grape Session will be on January 10, 10:45 am to 12:30 pm. The talks in the grape session are as follows:


Soil Management and Nutrition in Vineyards - Dr. Marcus Keller, Postdoctoral Researcher, New York State Agricultural Experiment Station, Geneva, NY. Marcus was previously with the Swiss Federal Research Station in Waedenswil, Switzerland.

Niagara Grapes and Drip Irrigation - The West Moves East - Dr Alan Lakso, Professor of Pomology, New York State Agricultural Experiment Station, Geneva, NY.

To get to the Dome Center from the NYS Thruway (I-90), take exit 46 to I-390 North, take Hylan Drive exit, at light make a right on to Hylan, then left at next light on to Calkins Road, watch for Dome Center on the right.

PESTICIDE APPLICATOR TRAINING AND EXAMS FOR CERTIFICATION

Training will be offered throughout the Finger Lakes for those wishing to become certified applicators of pesticides. These sessions are sponsored by Cornell Cooperative Extension in each of the respective counties. An exam for certification will be administered by DEC after each of the training sessions have been completed. Training sessions in Canandaigua, Penn Yan and Romulus will offer credits towards pesticide applicator recertification for those currently certified.
Bath. Training session on January 17 from 1:00 - 3:00 pm. Exam scheduled for January 24. Contact Cornell Cooperative Extension at (607) 776-9631, Extension 2300 for registration information.

Canandaigua. Training sessions on January 18, 25, February 1, 8 from 7:00 pm - 9:30 pm. Exam scheduled for February 22 (tentative). Training sessions will also offer credits towards recertification for those already certified. Contact Cornell Cooperative Extension at (716) 394-4110 for registration information.

Jasper. Training session on January 16 from 1:00 - 3:00 pm. Exam scheduled for January 23. Contact Cornell Cooperative Extension at (607) 776-9631, Extension 2300 for registration information.

Penn Yan. Training sessions on February 2, 9, 16, and 23 from 1:00 pm - 3:30 pm. Exam scheduled for March 8 (tentative). Training sessions will also offer credits towards recertification for those already certified. Contact Cornell Cooperative Extension at (315) 536-5123 for registration information.

Romulus. Training sessions on February 1, 8, 15, 29 at 1:00 pm - 3:30 pm. Exam scheduled for March 7 (tentative). Training sessions will also offer credits towards recertification for those already certified. Contact Cornell Cooperative Extension at (315) 539-9251 for registration information.


FINGER LAKES GRAPE GROWERS' CONVENTION

The Finger Lakes Grape Growers' Convention is scheduled for Saturday February 3 at the Holiday Inn in Waterloo. With the excellent facilities at the Waterloo "Wine Country" Holiday Inn and a great array of topics, this should be our best convention to date. Sign-ups for the trade show are ahead of schedule, with several new exhibitors this year. Among the talks is a panel of grape growers and processors (small and large) that will discuss topics such as new planting needs, grape contracts and security from buyers, and needs for survival in the industry. Questions from the audience will also be fielded by the panel.

New varieties will be highlighted in a talk by Dr. Bruce Reisch, grape breeder from the Geneva Station. New releases now named or in the process of being named include NY 65.533.13, a Gewurztraminer-like hybrid wine variety with good cold-resistance, Frontenac, a new cold-hardy premium red wine variety from Minnesota, and NY 64.029.1, a large-berried white seedless table grape variety.

Since it appears there is a trend away from some traditional Finger Lakes varieties and a need for increased plantings of several other varieties, Dr. Jerry White will discuss how to evaluate the economics of re-planting vineyards.

The increasingly widespread problem of poor set in Native American grapes will be discussed by Dr. David Peterson. This will include a look at what we know and don’t know, and the latest theories as to the cause(s).

Dr. Wayne Wilcox will discuss the latest in disease control, including new chemicals and biological control approaches that are now on the market or will soon be on the market.

Find out how to use your computer to help improve your pest control program. Tim Weigle will demonstrate a new program using computer bulletin boards that will be available to grape growers in 1996.

Dr. Greg English-Loeb will discuss mites in vineyards, a pest problem seldom recognized by Finger Lakes growers, but one that seems to be seriously affecting many area vineyards.

Organic grape growing will be discussed by Dr. Bob Pool, followed by a look at the organic juice market from Joe Ottatti, an organic grower currently marketing organic grape juice.
Chip Bailey, a large apple grower from Wayne County, will give a timely talk on using migrant labor, which is becoming increasingly important to grape growers.

The always popular Question Box will once again be coordinated by Dr. Nelson Shaulis, and will give growers the opportunity to ask questions about any topics related to grape growing and marketing.

Good news about wine and health seems to be everywhere these days, and Dr. Leroy Creasy, a leading researcher on resveratrol, will give the "lowdown" on what's new.

**Pesticide applicator recertification credits will be available to those attending.**

A program and registration information was mailed a few weeks ago. If you need more information, please call the Finger Lakes Grape Program Office at (315) 536-5134.

**LAKE ERIE REGIONAL GRAPE Growers' Conference**

Essentially the Lake Erie version of the Finger Lakes Grape Growers' Convention, the talks are generally different than the Finger Lakes and tend to be focused on the juice industry. The meeting is scheduled for February 20.

**Pesticide applicator recertification credits will be available to those attending.** For registration information, contact Jim Kamas at (716) 672-2191.

**GRAPE RESEARCH UPDATES MEETING**

Grape researchers will be giving summaries of their latest work on February 13 at the Geneva Experiment Station, from 10:30 am - 5:00 pm. Lunch will be provided. Pre-register by calling the Finger Lakes Grape Program at (315) 536-5134.

The research projects discussed will be those funded by the Grape Production Research Fund and the Lake Erie Funding Group. Topics cover nearly all aspects of production from pest management to variety evaluation to Concord production systems.

**Pesticide applicator recertification credits will be available to those attending.**

**FUEL AND SALES TAX REFUNDS FOR FARM BUSINESSES**

There have been recent changes in New York State and Federal fuel taxes as they apply to commercial farmers. This report lists most fuel and sales tax refunds for farmers, and what forms to file for refund or exemption from the tax.

**NYS FUEL TAXES**

**New York Gasoline Excise Tax (NYS Motor Fuel Tax)**

New York has an eight cent per gallon excise tax which everyone pays who buys gasoline. Farmers, however, may claim the eight cent per gallon as a refund for all gasoline used for non-highway purposes. To claim the refund, a farmer should file Form PR798 and have purchase receipts. If a farmer uses gasoline from a tank on the farm for both highway and non-highway use, he or she must keep a written record of gallons used for both taxable and nontaxable purposes. Claims can be filed for up to two prior years.

**New York Diesel Excise Tax (NYS Motor Fuel Tax)**

There is a New York State 10 cent per gallon excise tax on diesel fuel through 1995. It will be reduced to eight cents per gallon effective January 1, 1996. Farmers, however, who purchase bulk diesel fuel delivered to the farm for use in farm equipment do not have to pay this tax if they file Form FT-1004 with their supplier. The only way a farmer should pay this tax would be to drive the tractor to a service station and have it filled there. If the farmer did this, he or she would pay the diesel motor fuel excise tax and would qualify for a refund. A sales slip with the purchaser's name and amount would be required for proof of purchase. Use Form FT-1046 for the diesel
tax refund. Only purchases prior to 9/1/94 qualify - no refunds on purchases after 9/1/94.

Sales Tax Refund on Motor Fuel, LP Gas, Utilities, and Fuel Oil

For gasoline and LP gas used in the direct production of crops and farm commodities farmers must pay the tax at the time of purchase and then file Form AU-11 to claim the refund. Refunds may be filed annually or semi-annually. A farmer can claim up to three years prior. When filing for a refund, include receipts which show the amount purchased and the cents per gallon of sales tax paid. Use Form TP-351.2 for record keeping.

Currently most counties do not have a sales tax on utilities. However, farmers who have a commercial meter may have paid a sales tax on all electricity and could claim a refund for the portion used directly in farm production.

New York Petroleum Business Tax

This tax was assessed on the suppliers and dealers and is passed on to users. This tax was known as the Gross Receipts Tax. The name was changed to Petroleum Business Tax (PBT) on 9/1/90 and the rate increased effective 7/1/91. Farmers were exempt from the increase and therefore their rate was 8.05 cents per gallon on diesel fuel until September 1, 1994. Farmers paid 14.84 cents per gallon of gasoline used in farming and a lubricating oil tax of 10 cents per quart on motor oil. Heating oil for residential use was tax exempt. Farmers filed Form FT-1004 with the diesel fuel dealer to avoid the sales tax. Effective September 1, 1994 the 8.05 cents per gallon NYS Petroleum Business tax on diesel fuel used in farming was repealed, and the 14.84 cents PBT on gasoline used in farming became refundable. The 12.42 cents per gallon tax on residual fuel was also repealed. Effective April, 1995 the 10 cents per quart tax on motor oil and lubricants was repealed. Farmers should continue to file Form 1004 for exemptions with their dealers. Farmers use PR-798 to apply for the tax refund on gasoline.

Sales Tax on Diesel Fuel Used on Farms

Farmers have been entitled to a refund of the sales tax paid on diesel fuel used directly in the production of crops or other farm commodities for sales from farming. There have been some changes in the way the sales tax is charged on diesel fuel purchased for use on the farm. Here are the various ways to handle the sales tax on diesel fuel:

1. If you use diesel fuel from your farm storage tank in both crop production (tractors, etc.) and for trucks and cars on the highway, you must pay the sales tax at the time of purchase and then file for a refund on the portion of the sales tax used in direct crop production because diesel fuel used in highway vehicles is taxable. Therefore, buy bulk diesel fuel, pay the sales tax and then file for a refund (use form FT-500) on the portion used in non-highway equipment in the production of crops or other farm commodities.

2. Buy bulk diesel fuel used exclusively in direct farm production (none is used in highway vehicles) and file Form FT-1004 with the diesel fuel dealer to avoid the sales tax.

Federal Taxes Paid on Fuels

There have been changes in credits and refunds for farmers in federal gasoline and excise taxes. For a complete discussion use IRS Pub. 225 "Farmers Tax Guide".

Dyed Diesel Fuel

Dyed (colored) diesel fuel used for farming is not taxed and farmers should file an exemption certificate with their vendor. A registered vendor who sells undyed (clear) diesel fuel for farm use is allowed to claim a refund or credit. A farmer cannot claim a refund or credit on undyed fuel nor for use of dyed diesel fuel.

Excise Taxes on Gas and Other Fuels

Federal Fuel tax refunds by farmers are claimed as a credit on Form 4136 filed with their Federal Tax Return. The excise tax on gasoline is 18.4 cents per gallon; gasohol 13 cents to 15.322 cents depending on the alcohol content; and undyed diesel 24.4 cents per gallon; special
motor fuel (other than LPG) 18.4 cents; liquefied petroleum gas (LPG) 18.3 cents; and compressed natural gas 48.54 cents per thousand cubic feet.

N.Y.S. SALES TAXES ON VEHICLES AND REPAIRS

Sales Tax on Farm Motor Vehicles

Sometimes there is a misunderstanding on sales tax refund on motor vehicles used in farming. A motor vehicle (truck, etc.) having only a farm plate will qualify for a sales tax refund. It is possible for a farm motor vehicle registered to operate on the highway to qualify for a sales tax refund if used predominately for exempt uses. "Predominately" means that more than 50% of the vehicle's use must be directly in the production phase of farming. The production phase determinations can be computed at the discretion of the purchaser or user on the basis of mileage or hours of use. The purchaser or user must choose the method for each vehicle. (Leaflet TSB-M-86(25)S explains the procedure). To file for a sales tax refund on a farm use Form AU-11.

In Conclusion

The definition of "farm use" or "farm production" as interpreted by the State may be different from what would be generally accepted by most farmers. For example, in sales tax refunds the use must be "directly and exclusively in the production of tangible farm products of sale" (including milk) which is not the same as being used for "farm purposes".

The forms mentioned in this report are available at your local Cooperative Extension Office. You can also get forms and publications from the NYS Dept. of Taxation and Finance by calling 1-800-462-8100. For general information call 1-800-CALLTAX (1-800-225-5829). For sales tax information call 1-800-972-1233.

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Finger Lakes Grape Program

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