



## Department of Taxation and Finance

### Important:

The state and local sales and use tax rates and/or reporting code information in this TSB-M are out-of-date.

For the most up-to-date state and local sales and use tax rates, reporting code information, and other information, see the Department of Tax and Finance website: [Find sales tax rates](#).

The TSB-M begins on page 2 below.

New York State Department of Taxation and Finance  
**Taxpayer Services Division**  
**Technical Services Bureau**

TSB-M-86(26)S  
Sales Tax  
December 19, 1986

ERIE COUNTY EXTENDS ADDITIONAL ONE PERCENT  
SALES AND USE TAX THROUGH DECEMBER 31, 1987  
CHAPTER 907, LAWS OF 1986

Effective January 1, 1987 - Pursuant to the authority granted by an amendment to Section 1210 of the Tax Law, the additional 1% sales and use tax imposed by Erie County has been extended through December 31, 1987.

The combined sales and use tax rate of 8% (4% state, 4% county) applies throughout Erie County to all taxable sales of tangible personal property and services and all purchases subject to use tax reportable on page 2 of all annual and quarterly returns.

All reporting codes remain the same and are as follows:

<u>Return or Schedule</u>	<u>Code</u>	<u>Tax Rate</u>
ST-100 - Quarterly Return	1415	8%
ST-101 - Annual Return		
ST-801 - Quarterly Return for Part Quarterly Filers		

Schedule U

Used by vendors to report sales of the services of installing, repairing, maintaining or servicing of production machinery, equipment, apparatus, parts, tools and supplies.	L1415	4%
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Schedule B

Part III - Used by vendors to report sales tax on residential energy sources of fuel oil (but not diesel motor fuel); coal; propane (except when sold in containers of less than 100 pounds); natural gas; electricity; steam; wood used for residential heating purposes; and electric and steam services.	1403	4%
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Schedule E

Code

Tax Rate

Used by vendors who sell diesel motor fuel to the ultimate consumer either in bulk or into the ordinary fuel tank of the purchaser's vehicle, or to report tax on the self-use of diesel motor fuel.

E1415

8%

Schedule R

Used by vendors selling motor fuel at retail or reporting tax on the self-use of motor fuel (leaded, unleaded or premium).

R1415

8%