



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The state and local sales and use tax rates and/or reporting code information in this TSB-M are out-of-date.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 (4) S
Sales Tax
January 23, 1986

ROCKLAND COUNTY EXTENDS THE LOCAL SALES AND USE TAX RATE OF 2%

The Rockland County Legislature has passed a resolution extending indefinitely the local sales and use tax rate of 2%, which was due to expire on February 28, 1986. A combined rate of 6¼% (4¼% state, 2% local) will continue in effect throughout the county.

This extension requires no changes in reporting forms; all reporting codes * remain the same. Please review TSB-M-84(4)S dated February 10, 1984, for additional information.

* Code R3902 is used on Schedule R to report sales and use tax on motor fuel (gasoline). This schedule was not in use on February 10, 1984.