



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The state and local sales and use tax rates and/or reporting code information in this TSB-M are out-of-date.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-88 (15)S
Sales Tax
December 16, 1988

NASSAU COUNTY EXTENDS ITS 3/4%
ADDITIONAL LOCAL SALES AND USE TAX

The additional 3/4% local sales and use tax imposed by Nassau County was due to expire on December 31, 1988. As a result of local legislation enacted by the Nassau County Board of Supervisors, effective January 1, 1989, the additional tax is extended through December 31, 1989. Accordingly, the combined state and local sales and use tax rate of 8% (4 1/4% * New York State and 3 3/4% Nassau County) currently in effect throughout Nassau County, will remain in effect through December 31, 1989.

All taxable sales of tangible personal property and services made within the county will continue to be reported in the same manner on all returns and schedules which are required to be filed for sales tax periods beginning on and after January 1, 1989. All reporting codes for taxing jurisdictions within Nassau County remain as follows:

<u>Reporting Locality</u>	<u>Return or Schedule</u>	<u>Code</u>	<u>Tax Rate</u>
Nassau County	ST-100, 101, 810	2803	8%
	Schedule A	2884	8%
	Schedule FR	R2803	8%
	Schedule U	2883	3 3/4%
Glen Cove School District	Schedule B, Part I	2849	11%
Long Beach School District	Schedule B, Part I	2843	11%
Long Beach City	Schedule A	2838	8%

* The prevailing state rate is 4 1/4% throughout the Metropolitan Commuter Transportation District, which includes Nassau County.