



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The state and local sales and use tax rates and/or reporting code information in this TSB-M are out-of-date.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 (4)S
Sales Tax
February 5, 1988

CITY OF NEWBURGH REPEALS
SALES AND USE TAX

Effective March 1, 1988 the 1% local sales and use tax imposed by the City of Newburgh is repealed. As a result, the combined sales and use tax rate to be collected on taxable sales and services made within the City of Newburgh on or after March 1, 1988 is decreased by 1% to 6¼% (4¼% New York State, and 2% Orange County).

The City of Newburgh no longer appears as a separate taxing jurisdiction on the quarterly sales and use tax returns or related schedules which are to be filed for periods beginning on or after March 1, 1988. However, the City of Newburgh does appear as a separate taxing jurisdiction on the annual sales and use tax return covering the period June 1, 1987 to May 31, 1988 to report sales made within the City of Newburgh during the period June 1, 1987 through February 29, 1988. All taxable sales which were previously reportable on the Newburgh City line are, as of March 1, 1988, reportable on the Orange County line using the following codes:

<u>RETURN OR SCHEDULE</u>	<u>TAX RATE</u>	<u>TAX CODE</u>
ST-810 - Quarterly Return for Part Quarterly Filers	6¼%	3324
ST-100 - Quarterly Return	6¼%	3324
ST-101 - Annual Return	6¼%	3324
Schedule E - used to report tax on diesel motor fuel	6¼%	E3324
Schedule R - used to report tax on motor fuel	6¼%	R3324
Schedule U - used to report tax on parts, tools, and supplies used in production (subject to tax in New York City only) and tax on services to production machinery, equipment, parts, tools and supplies	2%	3354