



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The state and local sales and use tax rates and/or reporting code information in this TSB-M are out-of-date.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

CITY OF GLEN COVE REPEALS SALES AND USE TAX

(Changes in Reporting Codes for Nassau County and
Taxing Jurisdictions within Nassau County)

Effective March 1, 1988, the 2% sales and use tax imposed by the City of Glen Cove is repealed. As a result, taxable sales and services occurring within Glen Cove on or after March 1, 1988 once again become subject to the full 3 3/4% sales and use tax imposed by Nassau County. Thus, the combined tax rate within the City of Glen Cove remains at 8% (3 3/4% Nassau County plus 4/4% New York State).

The City of Glen Cove no longer appears as a separate taxing jurisdiction on the quarterly sales and use tax returns and related schedules which are to be filed for periods beginning on or after March 1, 1988. The City of Glen Cove will appear on the annual Sales and Use Tax Return covering the period June 1, 1987 to May 31, 1988 for the purpose of reporting sales within Glen Cove which occurred during the period June 1, 1987 through February 29, 1988. All taxable sales which were previously reportable on the Glen Cove City line are, as of March 1, 1988, reportable on the Nassau County line using the following codes:

<u>Return or Schedule</u>	<u>Tax Rate</u>	<u>Code</u>
ST-810 - Quarterly Return for Part Quarterly Filers	8%	2803
ST-100 - Quarterly Return	8%	2803
ST-101 - Annual Return	8%	2803
Schedule A, Part I - used to report taxes on hotel room occupancy, food and drink	8%	2884
Schedule E - used to report tax on diesel motor fuel	8%	E2803
Schedule R - used to report tax on motor fuel	8%	R2803
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	3 3/4%	2883

While there is no change in the rate of tax charged within the Glen Cove School District or the Long Beach School District, there is a change in the distribution of sales and use tax revenues collected within these taxing jurisdictions, resulting in a corresponding change in reporting codes. The codes to be used on or after March 1, 1988 are listed below.

<u>Taxing Jurisdiction</u>	<u>Return or Schedule</u>	<u>Tax Rate</u>	<u>Code</u>
Glen Cove School District	Schedule B, Part I*	11%	2849
Long Beach School District	Schedule B, Part I*	11%	2843

* Used to report tax on telephone, telegraph, refrigeration and non- residential gas, electricity and steam services.