



## 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The state and local sales and use tax rates and/or reporting code information in this TSB-M are out-of-date.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-89 (6)S  
Sales Tax  
February 17, 1989

ERIE COUNTY EXTENDS ITS ADDITIONAL 1%  
LOCAL SALES AND USE TAX UNTIL FEBRUARY 28, 1990

The additional 1% local sales and use tax imposed by Erie County was due to expire on February 28, 1989. As a result of state legislation, which became law on February 10, 1989, Erie County was granted authorization to continue to impose its 1% additional local sales and use tax for the period beginning March 1, 1989 and ending February 28, 1990. On February 16, 1989, Erie County enacted the necessary local legislation to extend the additional 1% tax until February 28, 1990 as authorized by the State Legislation. Accordingly, the combined state and local sales and use tax rate of 8% (4% New York State and 4% Erie County) currently in effect throughout Erie County will remain in effect through February 28, 1990.

All taxable sales of tangible personal property and services made within the county on and after March 1, 1989, will continue to be taxed and reported as they were prior to March 1, 1989. All reporting codes and tax rates for Erie County that appear on sales and use tax returns for periods beginning on and after March 1, 1989, remain as follows:

<u>Return of Schedule</u>	<u>Tax Rate</u>	<u>Code</u>
ST-100, 101, 810	8%	1415
Schedule FR	8%	R1415
Schedule U	4%	L1415
Schedule B, Part III	4%	1403