

**New York State Department of Taxation and Finance**  
**Taxpayer Services Division**  
**Technical Services Bureau**

TSB-M-90 (5) S  
Sales Tax  
March 5, 1990

ERIE COUNTY EXTENDS ITS ADDITIONAL 1%  
LOCAL SALES AND USE TAX UNTIL FEBRUARY 28, 1991

The additional 1% local sales and use tax imposed by Erie County was due to expire on February 28, 1990. As a result of state legislation, which became law on February 12, 1990, Erie County was granted authorization to continue to impose its 1% additional local sales and use tax for the period beginning March 1, 1990 and ending February 28, 1991. On February 15, 1990, Erie County enacted the necessary local legislation to extend the additional 1% tax until February 28, 1991 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, 1991.

All taxable sales of tangible personal property and services made within the county on and after March 1, 1990, will continue to be taxed and reported as they were prior to March 1, 1990. 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, 1990, remain as follows:

<u>Return or schedule</u>	<u>Tax Rate</u>	<u>Code</u>
ST-100, 101, 102, 810	8%	1415
Schedule FR	8%	R1415
Schedule U	4%	L1415
Schedule B, Part III	4%	1403