



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The state and local sales and use tax rates and/or reporting code information in this TSB-M are out-of-date.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-91 (10) S
Sales Tax
February 22, 1991

Erie County Extends Its Additional 1%
Local Sales and Use Tax Until February 29, 1992

The additional 1% local sales and use tax imposed by Erie County was due to expire on February 28, 1991. As a result of authorization granted by state legislation, Erie county enacted the necessary local legislation to extend the additional 1% tax from March 1, 1991 to February 29, 1992. Accordingly, the combined state and local sales and use tax rate of 8% (4% New York state and 4% Erie County) now in effect throughout Erie County will remain in effect through February 29, 1992.

All taxable sales of tangible personal property and services made within the county on and after March 1, 1991, will continue to be taxed and reported as they were before March 1, 1991. 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, 1991 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 |