



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The state and local sales and use tax rates and/or reporting code information in this TSB-M are out-of-date.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 (5) S
Sales Tax
February 7, 1991

Cattaraugus County Extends Its
Additional 1% Local Sales And Use Tax
Until 1994

The additional 1% local sales and use tax imposed by Cattaraugus County was due to expire on February 28, 1991. AS a result of legislation enacted by the New York State Legislature, Cattaraugus County was granted authorization to extend its 1% additional local sales and use tax through February 28, 1994. Cattaraugus County enacted the necessary local legislation to extend the additional tax until the date authorized by the State Legislature. Accordingly, the combined state and local sales and use tax rate of 8% (4% New York State and 4% local taxes) currently in effect throughout Cattaraugus County, including the cities of Olean and Salamanca, will remain in effect through February 28, 1994.

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 Cattaraugus County, the city of Olean and the city of Salamanca that appear on sales and use tax returns for periods beginning on and after March 1, 1991, remain as follows:

<u>Reporting Locality</u>	<u>Return or Schedule</u>	<u>Code</u>	<u>Tax Rate</u>
Cattaraugus County	ST-100,101,102,810	0499	8%
	Schedule B, Part III	L0490	3%
	Schedule FR	R0499	8%
	Schedule U	L0499	4%
Olean (city)	ST-100,101,102,810	0419	8%
	Schedule B, Part III	L0410	3%
	Schedule FR	R0419	8%
	Schedule U	L0419	4%
Salamanca (city)	ST-100,101,102,810	0429	8%
	Schedule B, Part III	L0420	3%
	Schedule FR	R0429	8%
	Schedule U	L0429	4%