# Taxes on Selected Sales and Services in Nassau and Niagara Counties

Food and drink; hotel/motel room occupancy; admissions, club dues, and cabaret charges

**NEW YORK STATE**

For 2nd quarter tax period:
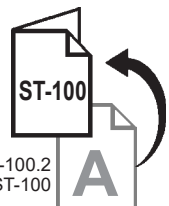**June 1, 2022, through August 31, 2022**

Due date:
**Tuesday, September 20, 2022**

| Sales tax identification number | Legal name *(Print ID number and name as shown on Form ST-100 or Certificate of Authority)* |
|---|---|
|  |  |

Take credits that can be identified by jurisdiction on the appropriate line *(see instructions on page 2)*.

| Column A<br>**Taxing jurisdiction** | Column B<br>**Type of sale/service** | Column C<br>**Jurisdiction code** | Column D<br>**Taxable sales and services** | Column E<br>✗ **Tax rate** = | Column F<br>**Sales tax**<br>(D x E) |
|---|---|---|---|---|---|
| **Part 1 – Nassau County** | | | | | |
| Outside city of Long Beach | Food and drink; hotel/motel room occupancy | NA 8289 | .00 | 8⅝% | |
| City of Long Beach only | Food and drink; hotel/motel room occupancy | LO 8285 | .00 | 8⅝% | |
| **Part 2 – Niagara County** | | | | | |
| Outside cities of Lockport and Niagara Falls | Food and drink | NI 2945 | .00 | 8% | |
| | Hotel/motel room occupancy | NI 2966 | .00 | 8% | |
| | Admissions, club dues, and cabaret charges | NI 2991 | .00 | 8% | |
| City of Lockport only | Food and drink | LO 9228 | .00 | 8% | |
| | Hotel/motel room occupancy | LO 9229 | .00 | 8% | |
| | Admissions, club dues, and cabaret charges | LO 9230 | .00 | 8% | |
| City of Niagara Falls only | Food and drink | NI 9216 | .00 | 8% | |
| | Hotel/motel room occupancy | NI 9215 | .00 | 8% | |
| | Admissions, club dues, and cabaret charges | NI 9214 | .00 | 8% | |
| **Column totals** (Parts 1 and 2): | | | .00 | | |

▲ *Include this column total on Form ST-100, page 2, Column C, in box 3.*

▲ *Include this column total on Form ST-100, page 2, Column F, in box 5.*

**ST-100**

Insert Form ST-100.2 inside Form ST-100

**A**

50200108220094

# Quarterly Schedule A Instructions

## Taxes on Selected Sales and Services in Nassau and Niagara Counties

**Report transactions for the period June 1, 2022, through August 31, 2022.**

## Who must file

Complete Form ST-100.2, *Quarterly Schedule A,* if you make sales or provide any of the taxable services listed below in Nassau County or Niagara County, or both, as follows:

- Nassau County – food and drink; hotel/motel room occupancy.
- Niagara County – food and drink; hotel/motel room occupancy; admissions, club dues, and cabaret charges.

Within these two counties, several cities require separate reporting that affects how tax revenues are distributed. For Nassau County, sales in the city of Long Beach must be reported separately. For Niagara County, sales in the cities of Lockport and Niagara Falls must be reported separately for all three types of services. Individual lines are provided on Form ST-100.2 as required for each city and the remainder of the county.

### Examples of taxable sales and services

*Food and drink:* Include sales by restaurants or taverns of any food and drink; and sales by caterers, delis, hot dog stands, supermarkets, etc., of heated food, sandwiches, or similar restaurant-type prepared foods.

*Hotel/motel room occupancy*: Include charges for occupancy of a room or rooms in a hotel, motel, or similar establishment. Sales tax is not imposed on charges for hotel occupancy if the occupant is considered to be a permanent resident of the hotel. For sales tax purposes (other than New York City's 4½% tax), an occupant of a room or rooms in a hotel for at least 90 consecutive days is considered a permanent resident.

*Admissions, club dues, and cabaret charges:* Include admission charges to athletic contests, shows, and entertainment events; social and athletic club dues; and charges for cabarets and clubs.

If you must file Form ST-100.2, you must also complete Form ST-100, *New York State and Local Quarterly Sales and Use Tax Return*. Report in Step 3 of Form ST-100 any taxable sales and purchases not reported on this or any other schedule. For example, restaurant and hotel operators must report sales of cigarettes and candy on the appropriate jurisdiction line in Step 3 of Form ST-100.

## Specific instructions

**Identification number and name –** Print the sales tax identification number and legal name as shown on Form ST-100 or on your business's *Certificate of Authority* for sales and use tax.

**Credits –** Reduce the amount of taxable sales and services to be entered on a jurisdiction line by the amount of any credits related to that jurisdiction. If the result is a negative number, show the negative using a minus sign (-). Mark an **X** in the *Are you claiming any credits* box on page 1 of Form ST-100 and include the credit amount in the total amount of credits claimed box.

You must also complete and submit Form ST-100-ATT, *Quarterly Schedule CW,* to provide information regarding the types of credits you claimed.

## Part 1 – Nassau County

Report sales of food and drink, and rents from hotel/motel room occupancy, in Nassau County. List the sales for the city of Long Beach separately from all other sales in Nassau County, as indicated on Form ST-100.2. After entering your taxable sales and services in Column D, multiply this amount by the tax rate in Column E and enter the resulting tax in Column F.

## Part 2 – Niagara County

Report sales of food and drink; rents from hotel/motel room occupancy; and admissions charges, club dues, and cabaret charges in Niagara County. List the sales for Niagara County on the lines provided if reporting sales outside Lockport and Niagara Falls. Report the three types of taxable sales for the cities of Lockport and Niagara Falls. After entering your taxable sales and services in Column D, multiply this amount by the tax rate in Column E and enter the resulting tax in Column F.

## Column totals

Compute and enter in the appropriate boxes the totals of Columns D and F for all entries in Parts 1 and 2 (combined) and include these column totals on Form ST-100, page 2, Columns C and F, in boxes 3 and 5.

## Filing this schedule

File a completed Form ST-100.2 and any other attachments with Form ST-100 by the due date. Be sure to keep a copy of your completed return for your records.

## Need help? and Privacy notification

See Form ST-100-I, *ST-100 Quarterly Instructions*.