



## 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The state and local sales and use tax rates and/or reporting code information in this TSB-M are out-of-date.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-81(21)S  
Sales Tax  
December 4, 1981

Lewis County Imposes Local Sales and Use Tax

According to the authority granted by section 1210 of Article 29 of the New York State sales and use tax law, Lewis county has imposed a 2% local sales and use tax effective December 1, 1981.

The combined State and local tax rate within Lewis county will be 6% and will apply to all of the taxes authorized by law, except to sales of residential energy sources and services.

The new reporting code used on sales and use tax returns will be 2302 for Lewis county. Some vendors may be required to file the Page 2 Supplement form inserted with their regular returns; the code used on these forms will be 2307 for Lewis county. These codes will first appear on quarterly and part quarterly returns and Page 2 Supplement forms for any period beginning December 1, 1981 and for the annual period beginning June 1, 1981 - May 31, 1982.