



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The state and local sales and use tax rates and/or reporting code information in this TSB-M are out-of-date.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-85(21)S
Sales Tax
December 31, 1985

NASSAU COUNTY REDUCES ADDITIONAL 1% LOCAL SALES
AND USE TAX to 3/4 of 1%

Effective January 1, 1986. The additional 1% sales and use tax imposed by Nassau County on June 1, 1983, has been reduced to 3/4 of 1%. The combined rate of 8% (4 1/4% state* and 3 3/4% county) applies throughout Nassau County to all taxable sales of tangible personal property and services and to all purchases subject to use tax reportable on page 2 of annual and quarterly sales and use tax returns. The rate of 3/4% is to remain in effect through December 31, 1986.

Vendors making sales in Nassau County and filing sales and use tax returns for the quarterly period ending February 28, 1986, and for the annual period ending May 31, 1986, must complete 2 lines on the return when reporting sales and use tax transactions for Nassau County, the city and school district of Glen Cove, and the city and school district of Long Beach. For quarterly filers, transactions occurring from December 1, 1985 through December 31, 1985 must be reported on the first line; transactions occurring from January 1, 1986 through February 28, 1986 must be reported on the second line. For annual filers, transactions occurring from June 1, 1985 through December 31, 1985 must be reported on the first line; transactions occurring from January 1, 1986 through May 31, 1986 must be reported on the second line.

New reporting codes are as follows for transactions beginning January 1, 1986:

<u>Reporting Locality</u>	<u>Return or Schedule</u>	<u>Code</u>	<u>Tax Rate</u>
Nassau County	ST-100	2848	8%
	ST-101	2848	8%
	Schedule A	2888	8%
	Schedule E	E2848	8%
	Schedule R	R2848	8%
	Schedule U	2858	3 3/4%
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Glen Cove City	ST-100	2824	8%
	ST-101	2824	8%
	Schedule A	2828	8%
	Schedule E	E2824	8%
	Schedule R	R2824	8%
	Schedule U	2896	3 3/4%
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Glen Cove School District	Schedule B-Part I	2878	11%
Long Beach City	Schedule A	2838	8%
Long Beach School District	Schedule B-Part I	2877	11%

*The prevailing state rate is 4 1/4% throughout the Metropolitan Commuter Transportation District which includes Nassau County.

Special Transitional Provisions

When delivery or transfer of possession occurs on or after January 1, 1986, the new combined state and local sales and use tax rate applies, except in the following instances:

Layaway sales

The reduced rate will apply to all sales where the purchaser takes delivery of the merchandise on or after January 1, 1986.

Utility bills for gas and electricity based on meter readings

The new tax rate will be applied only if more than one half of the days covered by this bill are after December 31, 1985.

Telephone bills

The new tax rate will be applied only to charges for services furnished on or after the date of the first bill dated in January 1986.

Social and athletic club dues

The new tax rate will be applied to all bills covering any period which begins on or after January 1, 1986. The old tax rate will be applied to bills covering periods which begin before January 1, 1986.

Admissions

The new tax rate will be applied to taxable admissions for any event occurring on or after January 1, 1986 unless the tickets were actually sold and delivered to the purchaser before January 1, 1986, regardless of whether the admission charges were paid before such date.

Hotel occupancy

The new tax rate applies to all daily rentals beginning on or after January 1, 1986 unless the occupant is a permanent resident (90 days consecutive occupancy). If the rental is not on a daily basis, the new rate will be applied to the charge on a prorated basis.