



## 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The state and local sales and use tax rates and/or reporting code information in this TSB-M are out-of-date.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-86(24)S  
Sales Tax  
November 26, 1986

WYOMING COUNTY EXTENDS 3% LOCAL SALES AND USE TAX

Wyoming County has adopted a resolution which provides that the prevailing local sales and use tax rate of 3% will remain in effect until December 1, 1989. The tax was imposed and became effective on March 1, 1981. The combined state and local rate of 7% applies throughout the county to all taxable sales of tangible personal property and services and all purchases subject to use tax reportable on page 2 of a vendor's annual or quarterly sales and use tax return and on Schedules E and R, if applicable.

The following energy sources and services are not subject to sales and use tax in Wyoming County when used for residential purposes: fuel oil (but not diesel motor fuel); coal; wood used for heating purposes; propane when sold in containers of 100 pounds or more; natural gas; electricity and steam; and gas, electric and steam services.

Rates and reporting codes remain the same and are as follows throughout Wyoming County:

<u>Schedule or Return</u>	<u>Reporting Code</u>	<u>Tax Rate</u>
<u>Page 2 of the return</u> (ST-100, Quarterly Return; ST-101, Annual Return, or ST-810, Quarterly Return for Part-Quarterly Filer)	5602	7%
<u>Schedule U - Page 2 Supplement</u>		
Used by vendors to report sales of the services of installing, repairing, maintaining, or servicing of production machinery, equipment, apparatus, parts, tools and supplies	5607	3%
<u>Schedule E</u> - Used by vendors who sell diesel motor fuel to the ultimate consumer either in bulk or into the ordinary fuel tank of the purchaser's vehicle, or to report tax on the self-use of diesel motor fuel	E5602	7%
<u>Schedule R</u> - Used by vendors selling motor fuel at retail or reporting tax on the self-use of motor fuel (leaded, unleaded or premium)	R5602	7%