



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The state and local sales and use tax rates and/or reporting code information in this TSB-M are out-of-date.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-88 (14)S
Sales Tax
November 4, 1988

ONEIDA COUNTY EXTENDS ITS LOCAL
SALES AND USE TAX UNTIL 1990

On November 30, 1988 the 3% general sales and use tax currently imposed throughout Oneida County, outside the cities of Rome, Sherrill and Utica, and the county portion of the local sales and use taxes imposed within those cities expires. However, as a result of legislation enacted by the Oneida County Board of Legislators on August 24, 1988, effective December 1, 1988, the existing Oneida County sales and use taxes are reimposed in the identical manner and at the same rates. In other words, all sales and use taxes presently imposed within Oneida County will continue to apply to all taxable transactions made on and after December 1, 1988.

The new legislation imposes these taxes through November 30, 1990, and will expire at that time unless new legislation is enacted to extend or reimpose such taxes. A memorandum will be published before November 30, 1990, to report the status of these local sales and use taxes as of December 1, 1990.

All affected reporting codes and rates within Oneida County remain as follows

<u>Taxing Jurisdiction</u>	<u>Return or Schedule</u>	<u>Reporting Code</u>	<u>Tax Rate</u>
Oneida County	ST-100,101,810	3002	7%
Rome (city)	ST-100,101,810	3038	7%
Sherrill (city)	ST-100,101,810	3048	7%
Utica (city)	ST-100,101,810	3055	7%
Oneida County	Sch. U	3007	3%
Rome (city)	Sch. U	L3038	3%
Sherrill (city)	Sch. U	L3048	3%
Utica (city)	Sch. U	L3055	3%
Oneida County	Sch. FR	R3002	7%
Rome (city)	Sch. FR	R3038	7%
Sherrill (city)	Sch. FR	R3048	7%
Utica (city)	Sch. FR	R3055	7%
Utica School District	Sch. B, Pt. I	3054	10%
Utica School District	Sch. B, Pt. II	L3050	3%
Sherrill (city)	Sch. B, Pt. III	L3040	1%